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[This Classification amended by Supplement effective on July 1, 1908]

CLASSIFICATION

OF

OPERATING EXPENSES

AS PRESCRIBED BY THE

INTERSTATE COMMERCE COMMISSION

IN ACCORDANCE WITH

SECTION 20 OF THE ACT TO REGULATE COMMERCE

THIRD REVISED ISSUE

WASHINGTON
GOVERNMENT PRINTING OFFICE
1907

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JUN 9 1932

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THE INTERSTATE COMMERCE COMMISSION.

Hon. MARTIN A. KNAPP, *of New York, Chairman.*
Hon. JUDSON C. CLEMENTS, *of Georgia.*
Hon. CHARLES A. PROUTY, *of Vermont.*
Hon. FRANCIS M. COCKRELL, *of Missouri.*
Hon. FRANKLIN K. LANE, *of California.*
Hon. EDGAR E. CLARK, *of Iowa.*
Hon. JAMES S. HARLAN, *of Illinois.*

EDWARD A. MOSELEY, *Secretary.*

At a General Session of the INTERSTATE COMMERCE COMMISSION, Held at its Office in Washington, D. C., on the 3d Day of June, 1907.

Present:

Hon. MARTIN A. KNAPP, Chairman,
Hon. JUDSON C. CLEMENTS,
Hon. CHARLES A. PROUTY,
Hon. FRANCIS M. COCKRELL,
Hon. FRANKLIN K. LANE,
Hon. EDGAR E. CLARK,
Hon. JAMES S. HARLAN,
} Commissioners.

The subject of a Uniform System of Accounts to be prescribed for and kept by carriers being under consideration, the following order was entered:

It is ordered, That the Classification of Operating Expenses and the text pertaining thereto, prepared under the direction of this Commission by Henry C. Adams, in charge of Statistics and Accounts, and embodied in printed form to be hereafter known as Third Revised Issue, a copy of which is now before this Commission, be, and the same is hereby, approved; that a copy thereof duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Division of Statistics and Accounts; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the said Classification of Operating Expenses with the text pertaining thereto be, and is hereby, prescribed for the use of carriers by rail (exclusive of electric railways) subject to the provisions of the act to regulate commerce as amended June 29, 1906,

in the keeping and recording of their operating expense accounts; that each and every such carrier and each and every receiver or operating trustee of any such carrier be required to keep all operating expense accounts in conformity therewith; and that a copy of such Third Revised Issue be sent to each and every such carrier and to each and every receiver or operating trustee of any such carrier.

It is further ordered, That the rules contained in said Third Revised Issue of the Classification of Operating Expenses are, and by virtue of this order do become, the lawful rules according to which the said operating expenses are defined; and that each and every person directly in charge of the accounts of any such carrier or of any receiver or operating trustee of any such carrier is hereby required to see to, and under the law is responsible for, the correct application of the said rules in the keeping and recording of the operating expense accounts of any such carrier; and that it shall be unlawful for any such carrier or for any receiver or operating trustee of any such carrier or for any person directly in charge of the accounts of any such carrier or of any receiver or operating trustee of any such carrier to keep any account or record or memorandum of any operating expense item except in the manner and form in said Third Revised Issue set forth and hereby prescribed, and except as hereinafter authorized.

It is further ordered, That any such carrier or any receiver or operating trustee of any such carrier may subdivide any primary account in said Third Revised Issue established as may be required for the purposes of any such carrier or of any receiver or operating trustee of any such carrier; or may make assignment of the amount charged to any such primary account to operating divisions, to its individual lines, or to States: *Provided, however*, That a list of such subprimary accounts set up or such assignments made by any such carrier or by any

receiver or operating trustee of any such carrier be first filed in the office of the Division of Statistics and Accounts of this Commission subject to disapproval by the Commission.

It is further ordered, That in order that the basis of comparison between the fiscal year ending June 30, 1908, and previous years be not destroyed, any such carrier or any receiver or operating trustee of any such carrier may, during the twelve months ending June 30, 1908, keep and maintain, in addition to the operating expense accounts hereby prescribed, such portion or portions of its present accounts with respect to operating expense items as may be deemed desirable by any such carrier, or by any receiver or operating trustee thereof, for the purposes of such comparison; or, during the same period, may maintain such groupings of the primary accounts hereby prescribed as may be desired for that purpose.

It is further ordered, That any such carrier or any receiver or operating trustee of any such carrier may, in addition to the operating expense accounts hereby prescribed, keep any temporary or experimental accounts the purpose of which is to develop the efficiency of operations: *Provided, however*, That such temporary or experimental accounts shall not impair the integrity of any general or primary account hereby prescribed; and that any such temporary or experimental accounts shall be open to inspection by the Commission.

It is further ordered, That July 1, 1907, be, and is hereby, fixed as the date on which said Third Revised Issue shall become effective.

EDW. A. MOSELEY,
Secretary.

A true copy:
EDW. A. MOSELEY,
Secretary.

[L. S.]

INTRODUCTORY LETTER.

INTERSTATE COMMERCE COMMISSION,
DIVISION OF STATISTICS AND ACCOUNTS,
Washington, June 3, 1907.

TO CARRIERS:

The first revised issue of the Classification of Operating Expenses took effect July 1, 1894, and the second revised issue became effective July 1, 1901. The Classification herewith submitted will become effective July 1, 1907, and is issued in accordance with an order of the Interstate Commerce Commission, a copy of which will be found immediately preceding this letter.

It is eminently appropriate that public acknowledgment should be made to the Association of American Railway Accounting Officers, and to the standing and special committees appointed by that association, for their hearty cooperation in working out the details of this Classification. In no other way would it have been possible for the Commission to avail itself of that special knowledge and expert experience necessary for the successful accomplishment of the task undertaken. With one exception, the Classification of Operating Expenses herewith promulgated conforms to the recommendations of that association. This exception refers to the treatment of per diem and mileage payments between carriers on interchanged or loaned equipment, and, in view of the great variety of opinions expressed by railway accounting officers, as well as by certified accountants and others, relative to this point, it seems proper to submit an explanation of the reasons for the rules here promulgated. Be-

fore submitting that explanation, however, it may be proper to say a word relative to a new feature of this Classification, namely, the establishment of formal depreciation charges.

CONSIDERATION OF DEPRECIATION:

A number of points have been raised by correspondents relative to depreciation that call for the following general statements, all of which bear upon the manner in which depreciation accounts should be treated:

1. The question of depreciation is fundamentally a question of values, and not a question of maintaining the original capacity, or a standard of operating efficiency, or of keeping full the numbers in equipment series.

2. The depreciation rules may be worked either on the basis of the value of individual cars and locomotives, or on the basis of the value of series of cars and locomotives. On this point, accounting officers are at liberty, until advised to the contrary, to follow whichever method seems to them the more appropriate.

3. The basis of accumulation—that is to say, the amount to which the percentage rate is applied—ought, in strict theory, to be the original cost. For the current year, however, accounting officers are at liberty to accept original cost (estimated, if not known), record value, or purchase price. The term "record value" should not be interpreted to mean the value of the equipment as it stands in the capital account (unless that account represents the original value of the equipment on hand), but the actual cost or value of all equipment, regardless of where charged when purchased; and in case purchase price be accepted as the basis of the percentage charge to depreciation, the percentage rate should be limited to the rate required to replace the price paid. A second-hand locomotive, for example, is not called upon to provide for its replacement, when abandoned, by a new locomotive.

As stated above, it is values and not locomotives with which depreciation charges deal.

4. The application of depreciation charges for the current year and subsequent years must not be influenced by the practice of years past. In case property has been appreciated by excessive charges to operating expenses in years past, the value thus placed in the property must be regarded as a permanent undivided asset to the stockholders. On the other hand, in case property has depreciated on account of insufficient charges to operating expenses in years past, this fact must not be permitted to influence the determination of the depreciation rate for the current year.

5. The monthly charges to operating expenses for "depreciation" on the several classes of equipment, will, of necessity, create or require corresponding liability accounts to which such depreciation may be credited. To that end, carriers will be required, beginning July 1, 1907, to set up an appropriate liability depreciation account for each of the several classes of equipment upon which depreciation is charged. These accounts should be designated as follows:

(*a*) Locomotives—Replacement;[a]
(*b*) Passenger-Train Cars—Replacement;
(*c*) Freight-Train Cars—Replacement;
(*d*) Electric Equipment of Cars—Replacement;
(*e*) Floating Equipment—Replacement;
(*f*) Work Equipment—Replacement.[b]

To these replacement accounts should be credited monthly the amount of accrued depreciation on each class of equipment, respectively. Such credits should invariably equal the gross charges to maintenance for depreciation.

---

[a] Including both steam and electric.
[b] Except locomotives.

To these several replacement accounts under their appropriate heads should be charged, at cost, all equipment purchased, built, or otherwise acquired for the purpose of maintaining the value of a carrier's equipment.

The monthly charges to operating expenses for "renewals" of the several classes of equipment will be similarly treated.

It is not intended that these accounts should be restricted to individual cars or locomotives, or that carriers are not at liberty to renew or replace equipment upon which depreciation has accrued prior to the retirement of such equipment. On the other hand, the several amounts standing to the credit of those replacement accounts should be available to carriers for the purpose of replacement of equipment to the extent of such credits; however, all replacements in excess of such credits must be considered as Betterments or Additions, and charged either to Income or to Capital.

PER DIEM AND MILEAGE PAYMENTS BETWEEN CARRIERS:

In the second revised issue of the Classification of Operating Expenses, "Car mileage—balance" and "Hire of equipment—balance" were charged directly to operating expenses under the general account "Conducting Transportation." The propriety of including such items in operating expense accounts has been questioned by many railway accountants, it being claimed that the amount paid by one carrier for the use of cars and locomotives of another carrier is in its nature a rent and not an operating expense.

This suggestion, that the per diem and mileage for cars, for example, should be treated as a rental proposition, while in the main correct, involves a result which from the statistical point of view can not be wholly approved,

for the reason that under the regulations for depreciation operating expenses are charged with the depreciation upon the total equipment of the carrier, while, as a matter of fact, some or all of that equipment may at some time or other during the year be in operation on the line of another carrier. Such a method of treating per diem and mileage payments would burden the general account "Maintenance of Equipment" of a lessor road with an expense not traceable to the traffic of the lessor road. From the statistical point of view, operating expenses are a measure of the cost of transportation, and no expense should be included in the operating accounts of one carrier that is occasioned by the traffic of another carrier, from which it follows that the Maintenance of Equipment accounts of a lessor road should not be burdened with Repairs, Renewals, or Depreciation occasioned by the use of its cars by a lessee road, for not only would this make the account in question too high when assigned to the traffic of an individual carrier, but it would destroy comparison between the Maintenance of Equipment accounts of lessor and of lessee roads.

A complete analysis of the situation discloses the fact that the gross rental charge is in part an operating expense and in part a rent proper, and the Classification herewith promulgated provides for the separation of the gross rental charge accordingly.

To that end it is held that while the operating expenses of a carrier should include charges on account of

(*a*) Repairs incident to operation,

(*b*) Premature retirement of equipment, and

(*c*) A proper depreciation on equipment,

they should also include, under an appropriate account, a proper charge for wear and tear of another company's equipment while in use on the lines of the carrier company. At the same time the carrier's operating expenses

should receive credit through an appropriate account for a proper proportion of wear and tear on its equipment while in service on the lines of other companies, and these debits and credits should be made against the rents paid and received for the use of such equipment.

The chief difficulty in arriving at an accurate measure of wear and tear of equipment under the foregoing conditions arises from the fact that shop accounts do not readily furnish the necessary information for an accurate division. Until a more accurate measure of this class of repairs can be determined from the experience of carriers, it is necessary to lay down an arbitrary rule for that measure, and, for the current year, in the case of freight cars interchanged, 12 cents per car per day will be charged and credited to operating expenses under "Maintenance of Equipment," and the remainder of the rental charge will be carried to the income account through an appropriate clearing account as representing approximately the measure of net rental paid or received.

To the end that the payments made and the revenue earned on account of interchanged equipment may be properly taken care of through the income account, and that operating expenses may finally include a proper proportion of the wear and tear on equipment owned by other carriers, companies, or individuals, and used upon the line of a particular carrier, from July 1, 1907, carriers will be required to open a clearing account, to be designated as—

CLEARING ACCOUNT—HIRE OF EQUIPMENT.

To this account should be charged monthly:

(1) The gross accruals for the use of equipment of all classes belonging to another carrier or company on a basis of Per Diem, Mileage, or Rental.

To it should be credited monthly:

(2) The gross accruals for the use of a carrier's equipment while on the lines of other carriers, companies, or individuals ("car service" excepted), either on a basis of Per Diem, Mileage, or Rental.

To it should also be charged monthly:

(3a) An amount equal to 12 cents per car per day for the number of car-days a carrier's freight-train cars are on the lines of other carriers or in use by other companies or individuals.

(3b) A percentage proportion of the depreciation charge for each class of equipment other than freight-train cars, based upon the equipment-days a carrier's equipment of that class is on the lines of other carriers or in use by other companies or individuals.

NOTE.—These two debits should invariably equal the monthly credit to Maintenance of Equipment under the primary account "Equipment Loaned—Cr."

To it should also be credited monthly:

(4) An amount equal to 12 cents per car per day for the number of car-days freight-train cars of other carriers, companies, or individuals are on the line of the carrier company.[a]

NOTE.—This credit should invariably equal the debit to Maintenance of Equipment under the primary account "Equipment Borrowed—Dr."

This account should be balanced at the close of each fiscal year, or periodically, at the option of the carrier, and the balance thereof carried as a debit or a credit,

[a] Compare Accounting Series Circular No. 14, issued under date of July 30, 1907, which provides for a credit entry corresponding to the debit charge "(3b)."

as the case may be, to Income Account as "Hire of Equipment."

Attention is called to the fact that by means of the adjustment of per diem and mileage payments between carriers herewith prescribed, operating expenses are made to serve the double purpose of disclosing the true measure of the cost of traffic, notwithstanding the fact that one road owns more and another road owns fewer cars than it operates, and, further, of disclosing the full cost of maintaining equipment, whether such equipment is used by its owner or by another carrier.

To the end that uniformity of operating accounts may be maintained from year to year, carriers will be required to submit all questions of doubtful interpretation to this office for consideration and decision.

HENRY C. ADAMS,
In charge of Statistics and Accounts.

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TEXT OF CLASSIFICATION OF OPERATING EXPENSES.

I. MAINTENANCE OF WAY AND STRUCTURES.

SUPERINTENDENCE.

This account includes:

PAY OF OFFICERS.—Pay of vice-president or assistant when directly in charge of maintenance of way and structures, chief engineer, assistant chief engineer, chief engineer maintenance of way, engineer maintenance of way, assistant engineer maintenance of way, engineer of bridges and buildings, principal assistant engineer, engineer right of way, architect, division engineer, assistant engineer, assistant division engineer, roadmaster, assistant roadmaster, master carpenter, assistant master carpenter, supervisor, assistant supervisor, fire and sanitary inspector, and other officials engaged in the maintenance-of-way-and-structures department.

PAY OF CLERKS AND ATTENDANTS.—Pay of chief and other clerks, draftsmen, rodmen, transitmen, and chainmen, and attendants in offices and on special cars of officers whose pay is charged to this account.

OFFICE AND OTHER EXPENSES.—Rent and cost of repairing rented offices, rent and cost of telephone service, telegraph messages, heat, light, ice, water, furniture, and supplies for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; cost of provisions for and expenses of special cars when used by them, and cost of running special trains for officials mentioned; premiums on fidelity bonds of such officers and their assistants; expenses of photographing buildings and structures.

Cost of drafting and engineering instruments and expenses of repairing same and cost of supplies (except stationery and printing) used by officers and employees whose pay is charged to this account.

The following is a list of the more important articles chargeable to this account:

Atlases,
Barometers,
Books, scientific and reference,
Boxes for blueprints,
Boxes for drawing instruments,
Cameras, and supplies for,
Chains,
Compasses,
Curves,
Directories,
Drawing boards,
Drawing instruments,
Field glasses,
Keel,
Level rods,
Levels,
Magnets,
Magnifiers,
Oilstones,
Pantographs,
Parallel rulers,
Periodicals,
Plane tables,
Planimeters,
Plummets,
Protractors,
Ranging poles,
Reading glasses,
Rods,
Scales,
Section liners,
Sextants,
Slide rules,
Stakes,
Straightedges,
Tacks for drawing boards,
Tally registers,
Tapelines,
Tee squares,
Telescopes,
Thermometers,
Tin boxes for tracings and prints,
Transits,
Traverse tables,
Triangles,
Tripods,
Verniers.

NOTE A.—When employees enumerated above are engaged in work not chargeable to "Maintenance of Way and Structures," their pay and expenses should be charged to the specific work on which engaged.

NOTE B.—When officers and others above enumerated have supervision over other departments also, their salaries and expenses should be apportioned equally between the departments over which they have jurisdiction.

BALLAST.

This account includes all expenses incident to the purchase and production of ballast, as follows: Purchase price of gravel, stone, slag, cinders, sand, and other material used for ballast, including freight charges, if any, and cost of first unloading; payments for gravel and quarry rights and privileges; expenses of sinking test holes; expenses of locomotives and work trains while engaged in delivering ballast at points where used.

When a gravel pit or quarry is to be opened, the operations of which are likely to extend over a long period, an account should be opened designated "Operations of Gravel Pit at ———," or "Operations of Quarry at ———," as the case may be.

To such account should be charged:

(*a*) The excess cost of the land over its estimated value after the gravel or stone has been removed. (Such

estimated value being charged to an appropriate capital account.)

(*b*) The expenses for clearing, stripping, draining, and ditching the land, and of moving and changing fences and buildings preparatory to opening.

(*c*) The cost of rails and fastenings, in excess of their estimated scrap value, used in constructing tracks to and in the gravel pit or quarry. (Such estimated scrap value to be carried in an appropriate material account.)

(*d*) The total cost of ties and other material and of labor expended on such tracks.

(*e*) Cost of labor and train service (see account "Roadway and Track") employed in producing, quarrying, and loading ballast, including operations of stationary engines, steam shovels, stone crushers, etc., and watchmen.

(*f*) Repairs of stationary engines, steam shovels, stone crushers, and other similar machinery used in producing ballast.

(*g*) Depreciation of machinery permanently used in gravel pits and quarries.

(*h*) Cost of explosives, hand tools, and miscellaneous expenses.

This "Operations of Gravel Pit" or "Operations of Quarry" account should be credited from month to month with the number of cubic yards used on the basis of the average cost of production, and account "Ballast" or other proper account charged. The average cost of production should be determined by dividing the total charge to the account of any pit or quarry by the estimated number of cubic yards it contains.

As stripping and other preparatory expenses are not always incurred in full before beginning to take out the gravel or stone, the cost of production should include an estimate of the total of such expenses.

NOTE A.—The cost of loading cinders at ash pits should be charged to account "Enginehouse Expenses—Yard" or account "Enginehouse Expenses—Road."

NOTE B.—The cost of labor putting ballast into track should be charged to account "Roadway and Track."

TIES.

This account includes cost (including inspection) of cross, switch, and bridge ties, head blocks and railway crossing timbers (plain or treated) for main and repair tracks, sidings, and spurs; in tunnels, stations, shop and other yards; on piers, wharves, track scales, inclines, bridges, trestles, and culverts; to coal chutes, coal pockets, and fuel and water stations (except on inclines to and in fuel stations; on tracks in ballast pits, enginehouses, shops, and storehouses, and on transfer tables and turntables).

NOTE A.—The cost of labor unloading, distributing, and putting ties in track and the expenses of trains distributing ties should be charged to account "Roadway and Track."

NOTE B.—This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year regardless of the month in which the actual renewal is made.

RAILS.

This account includes cost (including inspection) of rails for main and repair tracks, sidings, and spurs; in tunnels, stations, shop and other yards; on piers, wharves, track scales, inclines, bridges, trestles, and culverts; in tracks to coal chutes, coal pockets, and fuel and water stations (except on inclines to and in fuel stations, on tracks in ballast pits, enginehouses, shops, and storehouses, and on transfer tables, turntables, and car floats), less the value of old rails taken up.

NOTE A.—The cost of labor unloading, distributing, and laying rails in track, and the expenses of trains picking up and loading rails taken out of track should be charged to account "Roadway and Track."

NOTE B.—This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year, regardless of the month in which the actual renewal is made.

OTHER TRACK MATERIAL.

This account includes cost of all track material not chargeable to ballast, ties, and rails; also expenses of repairing track appliances.

The following is a list of the more important articles chargeable to this account:

Anticreepers,
Angle bars,
Connecting rods,
Derails,
Frog and guard rail blocking,
Frogs,
Guard rails (except on bridges and trestles),
Guard-rail clamps,
Guard-rail fasteners,
Main rods,
Nut locks,
Nuts,
Offset bars,
Rail braces,
Rail chairs,
Rail joints,
Splice bars,
Stands, switch,
Step chairs,
Switch chairs,
Switch crossings, rigid or slip,
Switch lamps,
Switch locks and keys,
Switch points,
Switches,
Switch-stand bolts,
Targets, switch,
Tie plates,
Tie plugs,
Tie-rods,
Track bolts,
Track spikes.

ROADWAY AND TRACK.

This account includes:

APPLYING BALLAST.—Pay of employees engaged in preparing roadbed for the reception of ballast; also pay of employees engaged in applying ballast after it has been prepared and unloaded.

APPLYING TIES.—Pay of employees engaged in unloading, distributing, and renewing cross, switch, and bridge ties, head blocks and railway crossing timbers, respacing ties, and burning old ties.

APPLYING RAILS.—Pay of employees engaged in unloading, distributing, cutting, slotting, drilling, and laying rails, adzing for new rails, gathering and loading old rails, and adjusting expansion and contraction.

APPLYING OTHER TRACK MATERIAL.—Pay of employees engaged in applying rail braces, angle bars, rail joints, track bolts and spikes, nut locks, anticreepers, switches, switch stands, frogs, crossing frogs, tie plates, tie plugs, and other miscellaneous track material not specified above.

TRACK MAINTENANCE.—Pay of employees engaged in alining, surfacing and gaging tracks, placing and removing track shims and tightening bolts and spikes in tracks. When a track is taken up, the labor expended therefor should be charged to this account, whether another track is laid to replace it or not.

CARE OF ROADBED.—Expenses of constructing and cleaning tile and open ditches; cost and expenses of placing and cleaning sewer pipes for drains (cost of sewer pipes laid under tracks should be charged to account "Bridges, Trestles, and

Culverts"); cost of material used and labor expended in sloping cuts, blasting rock, widening roadbeds, cuts, fills, and embankments, filling borrow pits, removing slides, dangerous rocks, and other similar obstructions; expenses of operating steam shovels, scrapers, and ditchers while engaged in such work; also expenses of keeping tracks clear and repairing the subgrade of tracks in cases of freshets or washouts and cost of boarding employees so engaged. Cost of labor building temporary tracks around slides and washouts and removing such tracks; cost of replacing rails, ties, and ballast and repairing other damages caused by washouts to tracks proper or to roadbed; cost of cutting, handling, and placing sod; also landscape gardening and beautifying along roadway (except when chargeable to account "Buildings, Fixtures, and Grounds").

GENERAL CLEANING.—Pay of employees engaged in mowing right of way and burning grass and weeds; cost of operating weed burners, removing brush, grass, and drift from right of way, and removing cinders dumped by passing trains, plowing fire guards, removing weeds from and dressing ballast, cutting sod lines, removing dirt from track yards, cleaning streets used as roadways, and loading and handling track scrap.

PATROLLING AND WATCHING.—Pay of track walkers, track watchmen, patrolmen, employees while extinguishing fires on right of way and adjacent property, and watchmen at bad spots in tracks, slides, and dangerous places. (For pay of bridge watchmen see account "Bridges, Trestles, and Culverts," for pay of street crossing watchmen see account "Crossing Flagmen and Gatemen," and for pay of tunnel watchmen see account "Tunnels.")

CHANGING ALINEMENT AND GRADES.—The proportion chargeable to operating expenses of cost of material used and labor expended in changing the alinement and reducing grades.

BANK PROTECTION.—Cost of material used and labor expended in protecting banks by retaining walls, riprap, piling, piers, dikes, or other means, and in constructing breakwaters and revetments, and diverting the channels of streams to prevent cutting, washing, or sliding of embankments.

FILLING.—Cost of material used and labor expended in filling bridges, trestles, culverts, and cattle pits.

OTHER EXPENSES.—Cost of material used and labor expended in paving and improving streets used as roadway, and

oiling roadbed; payments of assessments for street repairs, sewers, or other public improvements affecting roadway adjacent thereto, not chargeable to account "Buildings, Fixtures, and Grounds;" expenses incident to track inspection, premiums in connection therewith, and any other roadway or track expenses not provided for elsewhere.

TRAIN SERVICE.—Pay of work-train enginemen, trainmen, and enginehousemen; cost of fuel, stores, and other supplies for work-train locomotives and cars; cost of oil and wicking used in lanterns of work-train enginemen and trainmen, while such employees and equipment are engaged in work pertaining to roadway and track.

REMOVAL OF SNOW, SAND, AND ICE.

This account includes the cost of removing snow, sand, and ice from tracks; pay of work-train enginemen, trainmen, and enginehousemen; cost of fuel, stores, and other supplies for work-train locomotives and cars; cost of oil and wicking used in lanterns of work-train enginemen and trainmen while such employees and equipment are engaged in clearing tracks and hauling snow; wages paid men employed in shoveling snow and picking ice on tracks, and tools specially furnished them for this purpose, and their meals; fuel and stores used by rotary and other snowplows and other snow and ice clearing appliances and wages of men employed in operating them; cost of repairing snowplows (other than snowplow cars which are covered by account "Work Equipment—Repairs,") and flangers and the cost of putting them on and removing them from locomotives and cars, and cost of slatting pilots. Wages paid engineers, firemen, and trainmen held in readiness to go out with snowplows; payments for use of land on which to place snow fences, and for salt for keeping switches free from ice and snow. Cost of distributing and setting up portable snow fences and gathering them up and loading, hauling, and piling them along the road. (For repairs, see account "Snow and Sand Fences and Snow Sheds.")

TUNNELS.

This account includes cost of repairing tunnels, including the cost of timber and other material, false work, and special tools; pay of tunnel watchmen and cost of supplies used by them; repainting and whitewashing; oil and wicks, and repairs of lamps, lanterns, and electric light fixtures used in

lighting. This account does not include renewals or repairs to roadway or tracks through tunnels.

BRIDGES, TRESTLES, AND CULVERTS.

This account includes cost of material used (less salvage) and labor expended in repairing and renewing bridges, trestles, culverts (both substructure and superstructure), piers, abutments, masonry, and drainpipes, including repairs made necessary by washouts; retaining walls, riprapping, and dikes necessary to protect or strengthen bridges and culverts against ice, water, or drift; guards on bridges, framing ties for bridges; bridge signs or number boards; expenses of operating and rent of pile drivers and other equipment engaged in repairing and renewing bridges and culverts; cost of cleaning channels under bridges and cleaning culverts; gravel decking for protection against fire, and altering and bracing bridges and trestles during progress of filling.

Cost of removing old bridges in connection with construction of new bridges, and constructing and removing temporary or false work used in repairing and renewing bridges and culverts.

Pay of bridge foremen and bridge watchmen, except at drawbridges, and cost of all supplies used by them, such as brooms, lanterns, oil, oil cans, pails, rowboats, tallow, waste, and water barrels, and fuel for heating bridge watchhouses; also repairs to and renewals of stationary engines at drawbridges.

Pay of bridge inspectors and expenses incident to bridge inspection.

Pay of work-train enginemen, trainmen, and enginehousemen, and of employees engaged in operating pile drivers; cost of fuel, stores, and other supplies for work-train locomotives and cars and of oil and wicking used in lanterns of work-train enginemen and trainmen while such employees and equipment are engaged on work pertaining to bridges and culverts.

NOTE A.—Any structure carrying the tracks over other tracks, a stream, highway, or canal should be considered a bridge or a culvert. The cost of maintaining structures carrying other tracks, canals, highways, etc., over a carrier's tracks should be charged to account "Over and Under Grade Crossings."

NOTE B.—This account may include each month a proportion of the total amount authorized or approximated for renewals

during the fiscal year regardless of the month in which the actual renewal is made.

NOTE C.—Insurance recovered on bridges, trestles, and culverts should be credited to this account.

OVER AND UNDER GRADE CROSSINGS.

This account includes cost of material used (less salvage) and labor expended in repairing and renewing overhead bridges and viaducts of all kinds (except station overhead footbridges not public highways), log chutes and rollways erected over the tracks of a carrier, and roadways of undergrade crossings, foot or wagon (except subways not public highways); cost of drainage and excavations for undergrade crossings; expenses of opening public roads for purposes of eliminating grade crossings.

GRADE CROSSINGS, FENCES, CATTLE GUARDS, AND SIGNS.

This account includes:

HIGHWAY GRADE CROSSINGS.—Cost of material used (less salvage) and labor expended in repairing and renewing street and road (including farm) crossings at grade, crossing drains, crossing gates, crossing signal bells, and batteries with track instruments and connections; and warning signals; cost of water pipes, water and hose for sprinkling grade crossings; and payments of assessments for street repairs or sewers at crossings. (Street repairs or sewers within the limits of shop grounds or immediately adjacent to station buildings should be charged to account "Buildings, Fixtures, and Grounds.")

FENCES AND CATTLE GUARDS.—Cost of material used (less salvage) and labor expended in repairing and renewing right-of-way fences, cattle guards, wing fences, aprons, and hedges.

SIGNS.—Cost of yard-limit signs; subdivision boards; mile, section, whistle, water station, water trough, slow, stop, and boundary posts; overhead bridge and tunnel cautions; monument stones, and all other roadway signs.

NOTE.—The cost of station and telegraph signs, fences, and hedges around building sites and shop grounds, and of paving sidewalks, streets, and driveways within the limits of or immediately adjacent thereto, should be charged to account "Buildings, Fixtures, and Grounds."

SNOW AND SAND FENCES AND SNOWSHEDS.

This account includes all expenses of repairing, renewing, and replacing permanent and portable snow and sand fences

(except when the permanent fence takes the place of right-of-way fence, in which case the expense should be charged to the account "Grade Crossings, Fences, Cattle Guards, and Signs"), snowsheds, including necessary rock filling, and cost of protecting from fire; pay of snowshed watchmen and cost of supplies used by them, cost of planting and caring for trees to protect track from snow.

NOTE.—The cost of distributing and setting up portable snow fence panels, and gathering, loading, hauling, unloading, and piling should be charged to account "Removal of Snow, Sand, and Ice."

SIGNALS AND INTERLOCKING PLANTS.

This account includes:

INTERLOCKING PLANTS.—Cost of material used (less salvage) and labor expended in repairing and renewing the buildings and all appliances of interlocking plants, power interlocking plants, and all machinery such as air compressors, levers, boilers, dynamos, engines, and machinery and fixtures used in connection therewith.

SIGNALS.—Cost of material used (less salvage) and labor expended in repairing and renewing block, automatic, and semiautomatic signals.

OTHER EXPENSES.—Cost of material used (less salvage) and labor expended in repairing and renewing home and distant signals, signal posts, signal bridges, semaphores, train-order signals or order boards, and flag-station signals, gates at crossings of other railways, and all other road or track signals not provided for above, used in the government of the movement of trains, including signal lamps and their connections. Pay of signal engineers and supervisors of signals and their assistants, their office and traveling expenses; also pay of mechanics and laborers and cost of special tools while engaged in repairing and renewing interlocking plants and signals.

NOTE.—This account does not include the cost of maintaining and renewing track material proper required in connection with interlockers, such as switches, special track fastenings, split rails, frogs, etc., which costs should be charged to account "Other Track Material."

TELEGRAPH AND TELEPHONE LINES.

This account includes:

TELEGRAPH.—Cost of material used (less salvage) and labor expended in repairing and renewing telegraph lines owned by

a carrier, or for which it is responsible; also cost of conduits, poles, cross-arms, wire, insulators, cables, cable boxes, instruments, battery jars, switchboards, and all other appurtenances forming a part of the plant. Pay of chief line repairmen, linemen, and other employees, and cost of special tools used by them; also pay, office and traveling expenses of superintendent and assistant superintendent of telegraph, their clerks and attendants.

TELEPHONE.—All expenses similar to the above, incurred in connection with telephone lines, and telephone boxes on telegraph and telephone poles.

Pay of work-train enginmen, trainmen, and enginehousemen, and other employees, cost of fuel, stores, and other supplies for work-train locomotives and cars and of oil and wicking used in lanterns of work-train enginemen and trainmen, while such employees and equipment are engaged on work pertaining to telegraph and telephone lines.

NOTE.—The salaries and expenses of superintendents and assistant superintendents of telegraph and their clerks when engaged in both maintaining and operating telegraph and telephone lines should be charged 50 per cent to account "Telegraph and Telephone Lines" and 50 per cent to account "Telegraph and Telephone—Operation."

ELECTRIC POWER TRANSMISSION.

This account includes cost of material used (less salvage) and labor expended in repairing and renewing all appliances for transmitting power from power houses and substations to the place where it is to be applied; covers span, guard, feed, and overhead trolley wires, poles, cross-arms, brackets, insulators and connections, third rail, including braces, supports, and devices for insulating, covering, or protecting; bonding rails, including connecting plugs, insulating mats, plugs, or other devices; switch boards, switches, cut-outs, transformers, etc. (except at power and substations); pay of electricians, mechanics, and other employees engaged in repairing and renewing electric power transmission lines; also pay of work-train motormen, enginemen, trainmen, and enginehousemen and other employees, and cost of fuel, electric current, stores, and other supplies for work-train locomotives and cars, and of oil and wicking used in lanterns of work-train enginemen and trainmen while such employees and equipment are engaged on work pertaining to electric power transmission lines.

BUILDINGS, FIXTURES, AND GROUNDS.

This account includes all expenses incident to repairing and renewing buildings owned by a carrier and used in its operations (not otherwise provided for herein) and maintaining driveways and grounds connected therewith, as follows:

BUILDINGS.—Cost of material used (less salvage) and labor expended in repairing and renewing buildings and platforms; also station subways and station overhead footbridges not public highways and stairways for approaches to stations; and in painting, glazing, graining, varnishing, papering, calcimining, and decorating buildings; signs on buildings; building permits; cost of land for buildings when chargeable to expenses; removing old structures, and removing snow from roofs of buildings.

The following is a list of the more important structures classified as buildings:

Air-compressing houses,
Baggage rooms,
Bins for material,
Boarding houses,
Breakwaters for protection of buildings,
Buildings and rooms for trainmen,
Buildings on piers,
Carpenter shops,
Car sheds,
Coal chutes,
Coal chute, enginehouse,
Coal chute, inclines (including tracks thereon),
Coal hoists,
Coaling platforms,
Dry houses,
Dwellings,
Eating houses,
Elevators,
Enginehouses,
Express buildings,
Fire-engine houses,
Foundries,
Fuel houses or stations,
Gas-compressing houses,
General offices,
Grain cribs,
Grain elevators,
Grain warehouses,
Greenhouses,
Hand-car houses,
Hay houses,
Hose houses,
Houses for oil and lanterns used by trainmen,
Ice houses,
Laboratories,
Lumber sheds,
Mail cranes,
Milk stands,
Offices,
Offices, general,
Oil houses,
Outhouses,
Planing mills,
Platforms, passenger,
Platforms, freight,
Power houses,
Power houses for electric traction lines,
Pump houses,
Reading rooms,
Repair shops,
Rooms for Y. M. C. A.,
Roundhouses,
Sand houses,
Scrap bins,
Section houses, dwelling
Shops, blacksmith,
Shops, car,
Shops, machine,
Stables,
Station platforms,
Station signs,
Station subways,
Station stairways,
Stations, freight,
Stations, passenger,
Stock pens,
Storehouses,
Switch-tender houses,
Tanks, gas,
Tanks, oil,
Tanks, water,
Telegraph offices,
Test rooms,
Tool houses,
Track scales,
Transfer houses,
Waiting rooms,
Warehouses,
Wash rooms,
Watchhouses,
Water stations.

FIXTURES.—Cost of fixtures (less salvage), such as bunks, counters, file cases, ice chests, railings, shelving, washbowls, water coolers, etc., when immovable and built in as a part of the structure; also cost of repairing and renewing such fixtures.

MACHINERY.—Cost of material used (less salvage) and labor expended in repairing and renewing machinery and structures (except tools and machinery chargeable to accounts "Signals and Interlocking Plants," "Shop Machinery and Tools," and "Power Plant Equipment") used in connection with buildings, such as air compressors, armatures and fields, ash buckets, ash hoists, belting, boilers, chutes, cisterns, coal buckets, coal buggies, coal pockets, cranes, derricks, dump cars for fuel plants, dynamos and parts, fire engines, fire extinguishers, fire hose, gas pumps, hoists, hose carts, hose reels, hydrants, hydraulic rams, pipe lines, pumps, sand driers, scales for weighing fuel, screens, shafting, standpipes, stationary engines, steam pipes, switchboards and parts (except telegraph and telephone), tipples, track tanks, trestles, water troughs, windmills, and wood racks.

OTHER EXPENSES.—Cost of material used (less salvage) in repairing and renewing transfer tables and turntables, including tracks thereon, cinder pits, drop pits, tracks in enginehouses, shops, and storehouses and on inclines of fuel stations, framework for shafting, foundations for machinery, and stationary scales of all kinds, including foundations, platforms, supports for dead rails, beams, weights, and all fixtures and appurtenances; also the cost of draining scale pits and testing and inspecting scales; expense of protecting pipes, and of drilling, testing, and prospecting for water supply, and payments for permanent water rights.

Cost of material used (less salvage) and labor expended in repairing and renewing stationary fixtures used in connection with heating and lighting buildings; such as arc lamps, chandeliers, electric-light fixtures, electric-light wiring, electroliers, furnaces, gas burners, box lamps at stations, lamps when permanently attached to buildings, pipes, radiators, and registers.

Cost of repairing and renewing stationary fixtures used for supplying buildings with water, or for draining; water pipes, water-closets, and washstands; freight and passenger

elevators; piping, hydrants, and other permanent fixtures for cleaning, heating, and lighting cars; ore and coal conveyors; cleaning sewers, framing cross-ties for water troughs, protection against fire, such as water mains and fire plugs; also protecting buildings and grounds against floods and washouts by means of walls and embankments.

GROUNDS.—Cost of material used (less salvage) and labor expended in repairing and renewing fences, hedges, walls, sidewalks, and streets within the limits of shop grounds, or immediately adjacent to buildings, not provided for elsewhere; fences between tracks at stations; and driveways and alleys used for receipt or delivery of passengers or freight at stations or in yards; dams, ponds, reservoirs, and wells. Payments of assessments for street repairs, sewers, or other public improvements affecting building sites and shop grounds. Cost of laying out, cleaning (except ordinary cleaning performed by station cleaners), grading, draining, mowing, and beautifying shop and station grounds, and landscape gardening (including cost of plants at such grounds); also cost of trees and shrubs, and of maintaining and operating nurseries. Pay of subdivision foremen, work-train enginemen, trainmen, and enginehousemen, and of employees engaged in operating steam shovels, scrapers, pile drivers, and ditchers; cost of fuel, stores, and other supplies for work-train locomotives and cars, and oil and wicking used in lanterns of work-train enginemen and trainmen, while such employees and equipment are engaged on work pertaining to buildings and grounds.

NOTE A.—This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year regardless of the month in which actual renewal is made.

NOTE B.—Insurance recovered on buildings, fixtures, and grounds should be credited to this account.

NOTE C.—This account should not include costs of repairing and renewing buildings, fixtures, and grounds, the operations of which are included in "Outside Operations."

DOCKS AND WHARVES.

This account includes cost of material used (less salva
and labor expended in repairing and renewing docks, whar
piers, and other landings, ferry slips, transfer bridges, p
toons, slips, bulkheads, jetties, and inclines thereto, includin
filling, strengthening, bracing, and painting; expenses of o

erating pile drivers, tugs, barges, and floats, while engaged on such work.

Cost of dredging about docks, piers, bulkheads, and ferry slips, or for approaches to such properties, and removing material dredged out; expenses of operating dredges, mud scows, barges, and floats, and pay of crews, divers, and pilots while engaged on such work; cost of crib work, racks, or caissons constructed for preserving the depth of water secured by dredging; cutting ice around docks and wharves to prevent damage; guard and other piling and protection from damage by drift or ice; also pay of supervisors of docks and wharves.

Pay of work-train enginemen, trainmen, and enginehousemen, and of employees engaged in operating pile drivers, dredges, and tugboats; cost of fuel, stores, and other supplies for work-train locomotives and cars, and of oil and wicking used in lanterns of work-train enginemen and trainmen, while such employees and equipment are engaged on work pertaining to docks and wharves.

NOTE A.—Cost of maintenance of tracks and buildings on docks and wharves should be charged to other appropriate accounts herein provided.

NOTE B.—This account should not include costs of repairing and renewing docks and wharves the operations of which are included in "Outside Operations."

ROADWAY TOOLS AND SUPPLIES.

This account includes cost of roadway tools when chargeable to expenses (except tools otherwise provided for) and cost of all material used (less salvage), and labor expended in repairing and renewing all tools, implements, flags, and lanterns used in repairing roadway, tracks, interlocking plants and signals, electric traction lines, fences, road crossings, signs, telegraph lines, bridges, culverts, buildings, and other structures.

Cost of oil, waste, or like material used on hand cars and hand trucks, oil and wicking used in lanterns of track walkers, track watchmen, or patrolmen; ice and oatmeal for drinking water of track repair men; and heating and lighting subdivision tool houses.

The following is a list of the more important roadway tools chargeable to this account:

Adzes,
Anvils,
Augers,
Axes,
Ballast forks,
Bars, claw,
Bars, crow,
Bars, lining,
Bars, pinch,
Bars, raising,
Bars, tamping,
Braces and bits,
Brooms,
Brush hooks,
Cables,
Cable stretchers,
Cans, oil,
Cans, water,
Cant hooks,
Cars, hand,
Cars, lever,
Cars, motor inspection,
Cars, push,
Chains,
Chisels, track,
Curbing hooks,
Dippers,
Drawing knives,
Drill bits,
Drills,
Engines, hoisting,
Flags, signal,
Furnaces, portable,
Grindstones,
Hammers, napping,
Hammers, paving,
Hammers, spiking,
Handles, adz,
Handles, ax,
Handles, hatchet,
Handles, maul,
Handles, pick,
Hatchets,
Hoes,
Hydraulic outfits,
Jack levers,
Jacks, hydraulic,
Jacks, ratchet,
Jacks, screw,
Kegs, water,
Lanterns and fixtures,
Lawn mowers,
Levels,
Lines for ditching,
Lines, tape,
Nippers,
Oilstones,
Padlocks,
Pails, water,
Paint brushes,
Picks, clay,
Picks, tamping,
Pike poles,
Pile drivers, not on cars,
Plows,
Post-hole diggers,
Post-hole tampers,
Punches,
Rail benders,
Rail tongs,
Rail unloaders,
Rakes,
Ratchet drills,
Rock crushers,
Rope,
Saws, crosscut,
Saws, hand,
Scrap boxes,
Scythes,
Shovels,
Shovels, coal,
Shovels, railroad,
Sickles,
Signal lanterns,
Sledges,
Spades,
Spike mauls,
Spike pullers,
Spot boards,
Squares,
Straightening machines,
Stone drills,
Switch ropes (when used in repairing roadway),
Tapelines,
Thermometers for laying rail,
Timber trucks,
Tongs,
Tool boxes,
Torches,
Track gages,
Track jacks,
Track levels,
Velocipedes,
Vises,
Weed spuds,
Wheelbarrows,
Whetstones,
Wood chisels,
Wood mallets,
Wrenches, monkey,
Wrenches, track.

WORK EQUIPMENT—REPAIRS.

This account includes cost of material used (less salvage) and labor expended in repairing, painting, and lettering work or service equipment of all classes (see "Note A" under this account), furniture for cabin or caboose cars, and fixtures for all work or service cars, including cost of renewing same; such as bunks, coal boxes, coal hods, curtains, cushions, lamp fixtures, links and pins, screens, stoves, and fixtures; also

cost of repairing commercial cars and locomotives when assigned to and in maintenance-of-way service; changes made in such cars to fit them for work service, and refitting them for commercial service; cost of repairing floating equipment used in maintenance or construction of a carrier's property, such as floating pile drivers, dredges, scows, etc.; cost of supervision, cutting up condemned work cars, and repairing cars of foreign lines damaged on the line while in a carrier's work service; material used by car inspectors and car repair men while engaged in inspecting and making light repairs; small hand tools used exclusively in inspecting and repairing work equipment; expenses of fitting cars with devices for special maintenance-of-way work; traveling expenses of employees whose pay is chargeable to this account; payments of royalties or for patent rights on brakes, brake fixtures, and other appliances used on work or service equipment; and payment for cars of foreign lines destroyed on the line while in a carrier's work service; also proportion of shop expenses as provided in Note following account "Other Expenses" under head of "Maintenance of Equipment."

The value of old material released during repairs, insurance recovered, and repayments from other roads should be credited to this account.

NOTE A.—The following equipment is classified as work equipment:

Ballast,	Outfit,	Steam shovels,
Ballast, unloader cars,	Painters,	Steam wrecking derricks,
Boarding,	Pile drivers,	Supply,
Bridge,	Rail saw,	Sweeper,
Camp,	Scale test,	Tool,
Cinder,	Snow dozer,	Tool and block,
Derrick,	Snow drags,	Water,
Ditching,	Snowplows (not attached to locomotives, but moved by them),	Weed burner,
Dump,	Sprinkling,	Wrecking.
Grading,		
Gravel,		

NOTE B.—The word "repairs" as here used includes all repairs to or renewals of parts of work equipment commonly known as running repairs; also repairs or renewals of the more important or vital parts of work equipment, the necessity for which is caused by breakage or failure while in service; also the repairs to work equipment damaged through accident or otherwise necessary to restore it to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

NOTE C.—The cost of repairing work equipment of foreign lines waybilled as freight, damaged in transit should be charged to account "Loss and Damage—Freight," and damage to work equipment of foreign lines having trackage rights over a carrier's lines damaged in collision or wrecks for which a carrier is liable should be charged to account "Damage to Property."

WORK EQUIPMENT—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all work equipment condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of work equipment retired.

NOTE.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

WORK EQUIPMENT—DEPRECIATION.

This account includes a monthly charge of one-twelfth ($\frac{1}{12}$) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of work equipment, to provide a fund for replacement when retired.

INJURIES TO PERSONS.

This account includes all expenses incident to injuries to persons when caused directly in connection with maintenance of way and structures; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway and carriage fares for conveying injured persons and attendants; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—Witness fees and other expenses in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—When contributions are made to hospitals, the total thereof should be distributed to the several "Injuries to Persons" accounts as follows: 25 per cent to "Maintenance of Way and Structures," 25 per cent to "Maintenance of Equipment," and 50 per cent to "Transportation Expenses."

NOTE C.—The pay and expenses of claim adjusters, clerks, chief surgeons, and others whose pay can not be actually allocated to any case should be divided equally between personal injury and other claims over which they have jurisdiction.

STATIONERY AND PRINTING.

This account includes the cost of stationery, stationery supplies, printing, books, and blank forms used in connection with "Maintenance of Way and Structures." (Dictionaries, periodicals, technical books, etc., should be charged to account "Superintendence.")

The following is a list of the more important items chargeable to this account:

Adding machines.
Addressographs and supplies,
Arm rests,
Binders,
Blank books,
Blank cards,
Blank forms,
Blank paper,
Blank tablets,
Blotters,
Blotting paper,
Blue print paper,
Books for field notes,
Bristol board,
Calculating machines,
Calendars,
Caligraphs,
Carbon paper,
Cardboard,
Cards,
Circulars,
Computing tables,
Copy (impression) books,
Copying brushes,
Copying presses,
Crayons,
Cross-section books,
Cross-section paper,
Cyclostyles,
Dating stamps and ribbons.
Drawing paper,
Duplicators,
Electric pens,
Envelopes.
Erasers, rubber and steel,
Eyelets,
Eyelet punches,
Forms,
Glass pens,
Hektographs,
Indexes,
Ink for writing and drawing,
Inkstands,
Invoice books,
Legal-cap paper,
Letter paper,
Manifold paper,
Manifold pens,
Mimeographs.
Mucilage,
Mucilage brushes,
Neostyles,
Note paper,
Notices,
Numbering stamps,
Oil paper,
Orders,
Paper,
Paper baskets,
Paper clips,
Paper cutters,
Paper fasteners,
Paper files,
Paper weights,
Papyrographs.
Parchment paper,
Pencils for writing and drawing,
Pencil sharpeners,
Pens for writing and drawing,
Penholders,
Penracks,
Pins,
Postage,
Printed cards,
Printed tablets,
Profile books and paper,
Punches (not conductors' or baggagemen's),
Rubber bands,
Rubber stamps,
Rulers,
Ruling pens,
Scrapbooks,
Sealing wax,
Seals,
Shears,
Shipping tags,
Shorthand notebooks,
Sponges,
Sponge cups,
Stamps, impression,
Stylographs,
Tablets,
Tape,
Telegraph blanks,
Tissue (impression) paper,
Tracing cloth,
Tracing paper,
Twine,
Typewriters and ribbons,
Wastebaskets,
Water colors,
Water holders,
Wage tables,
Wrapping paper,
Wringers for copying presses.

INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring buildings and other structures, work equipment of all classes, other property, and persons against loss, damage, or injury by fire, accident, or other causes when such loss, damage, or injury would otherwise be chargeable to "Maintenance of Way and Structures."

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Fund" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—Appropriations made by a carrier to its insurance fund through Income Account should be credited directly to its "Insurance Fund" account.

OTHER EXPENSES.

This account includes all expenses in connection with maintenance of way and structures not properly chargeable to other "Maintenance of Way and Structures" accounts.

MAINTAINING JOINT TRACKS, YARDS, AND OTHER FACILITIES—DR.

This account includes a carrier's proportion of costs incurred to maintain joint tracks, yards, terminals, and other facilities maintained by other companies.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of maintaining joint tracks, yards, and other way and structure facilities maintained by other companies, but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

MAINTAINING JOINT TRACKS, YARDS, AND OTHER FACILITIES—CR.

This account includes the proportion of costs to maintain joint tracks, yards, terminals, and other facilities maintained by a carrier chargeable to other companies.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of maintaining joint tracks, yards, and other way and structure facilities maintained by a carrier, but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

II. MAINTENANCE OF EQUIPMENT.

SUPERINTENDENCE.

This account includes:

PAY OF OFFICERS.—Pay of vice-president or assistant when directly in charge of equipment, general superintendent of motive power, assistant to general superintendent of motive power, mechanical superintendent, superintendent of motive power, mechanical engineer, assistant mechanical engineer, chief chemist, engineer of tests, assistant engineer, supervisor of car department, electrical engineer, assistant electrical engineer, chemist, assistant chemist, master car builder, master mechanic, general foremen, chief car inspector, traveling boiler inspector, general car inspector, and other officials engaged in the maintenance-of-equipment department.

PAY OF CLERKS AND ATTENDANTS.—Pay of chief motive power clerk, chief and other clerks, motive power clerks and their assistants, shop clerks, draftsmen, and attendants in offices and on special cars of officers whose pay is charged to this account.

OFFICE AND OTHER EXPENSES.—Rent and cost of repairing rented offices, rent and cost of telephone service, telegraph messages, heat, light, ice, water, furniture, and supplies for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; cost of provisions for and expenses of special cars when used by them; and cost of running special trains for officials mentioned; premiums on fidelity bonds, and dues of

such officers and their assistants for membership in master mechanics' and master car builders' associations.

Cost of drafting and engineering instruments and expenses of repairing them; also cost of supplies (except stationery and printing) used by officers and employees whose pay is charged to this account, such as atlases, barometers, books scientific and reference, boxes for blue prints, boxes for drawing instruments, cameras and supplies therefor, compasses, surveys, directories, drawing boards, drawing instruments, field glasses, magnifiers, oil stones, pantographs, parallel rulers, periodicals, plane tables, planimeters, reading glasses, scales, slide rules, straightedges, tacks for drawing boards, tapelines, tee squares, telescopes, thermometers, tin boxes for tracings and prints, triangles, tripods, and verniers.

NOTE A.—When employees enumerated above are engaged on construction or other work not chargeable to "Maintenance of Equipment," their pay and expenses should be charged to the specific work on which engaged.

NOTE B.—When officers and others above enumerated have supervision over other departments also, their salaries and expenses should be apportioned equally between the departments over which they have jurisdiction.

STEAM LOCOMOTIVES—REPAIRS.

This account includes cost of material used (less salvage) and labor expended in repairing steam locomotives and tenders, and fixtures thereof (except as otherwise provided for); such as air signal equipment, including hose, arm rests, awnings, brake fixtures, cab and steam-gage lamps, cab cushions, clocks, coal boards, fire extinguishers permanently attached to locomotives, gongs, head lamps, pneumatic sanding equipment, seat boxes, speed recorders, steam and other power brakes, steam-heat appliances, including hose and all other appliances of like nature, storm doors, tool boxes; also cost of supervision; pay of locomotive inspectors engaged in inspecting all parts of locomotives and tenders (except pay of smokestack and ash-pan inspectors, which should be charged to account "Enginehouse Expenses—Yard" or "Enginehouse Expenses—Road"), pay of employees engaged in sponging tender, driving and truck boxes of locomotives undergoing repairs in shops (but pay of employees similarly engaged on locomotives not undergoing repairs in shops should be charged to account "Enginehouse Expenses—Yard" or "Enginehouse Expenses—Road"), and cost of cutting up condemned loco-

motives and tenders; small hand tools used exclusively in locomotive repairs; special service, such as bringing locomotives to shops or watching them while on the way to shops for repairs, and trying locomotives after having been repaired; traveling expenses of employees whose pay is chargeable to this account; and payments of royalties, or for patent rights on brakes, brake fixtures, and other appliances used on locomotives; also proportion of shop expenses as provided in Note following account "Other Expenses."

The value of old material released during repairs and insurance recovered should be credited to this account.

NOTE A.—The word "repairs" as here used includes all repairs on or renewals of parts of locomotives and tenders commonly known as steam-locomotive fixtures or attachments, and classified as running or roundhouse repairs; also repairs to or renewals of the more important or vital parts of locomotives and tenders, the necessity for which is caused by breakage, failure, or accident while in service; also the repairs to a steam locomotive or tender damaged through accident or otherwise, necessary to restore it to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

NOTE B.—The cost of repairing steam locomotives and tenders of foreign lines waybilled as freight, damaged in transit, should be charged to account "Loss and Damage—Freight," and the cost of repairing steam locomotives of foreign lines having trackage rights over a carrier's line damaged in collision or wreck for which a carrier is liable should be charged to account "Damage to Property."

STEAM LOCOMOTIVES—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all steam locomotives condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of steam locomotives retired.

NOTE A.—Steam locomotives permanently retired from service, but held, pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation, or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

STEAM LOCOMOTIVES—DEPRECIATION.

This account includes a monthly charge of one-twelfth ($\frac{1}{12}$) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of steam locomotives, to provide a fund for replacement when retired.

ELECTRIC LOCOMOTIVES—REPAIRS.

This account includes all costs analogous to those set forth under the account "Steam Locomotives—Repairs."

NOTE A.—The word "repairs" as here used includes all repairs to or renewals of parts of electric locomotives commonly known as fixtures or attachments, and classified as running or roundhouse repairs; also repairs to or renewals of the more important or vital parts of electric locomotives, the necessity for which is caused by breakage, failure, or accident while in service; also repairs to an electric locomotive, damaged through accident or otherwise, necessary to restore it to service; and also renewals of important or vital parts made necessary by reason of wear and tear from use.

NOTE B.—The cost of repairing electric locomotives of foreign lines waybilled as freight, damaged in transit, should be charged to account "Loss and Damage—Freight," and the cost of repairing electric locomotives of foreign lines having trackage rights over a carrier's line damaged in collision or wreck for which a carrier is liable should be charged to account "Damage to Property."

ELECTRIC LOCOMOTIVES—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all electric locomotives condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of electric locomotives retired.

NOTE A.—Electric locomotives permanently retired from service, but held, pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation, or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

ELECTRIC LOCOMOTIVES—DEPRECIATION.

This account includes a monthly charge of one-twelfth ($\frac{1}{12}$) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of electric locomotives to provide a fund for replacement when retired.

PASSENGER-TRAIN CARS—REPAIRS.

This account includes cost of material used (less salvage) and labor expended in repairing, painting, varnishing, finishing, and lettering railway passenger-train cars of all classes (see "Note A" under this account), and cost of repairing and renewing furniture and fixtures thereof, such as brake gear, carpets, cases, chairs, coal boxes, coat hooks, curtains, cushions, electric bells, ice boxes, ice tanks, lamp canopies, lamps (except signal or train), linoleum, mail catchers, mats, matting, pigeonholes, racks, ranges, rugs, signal and bell cord hangers, speed recorders, stoves, tiles, water tanks; cost of material used and labor expended in cleaning or scrubbing preparatory to painting; scraping and burning off old paint; reupholstering seats and chairs; rewiring, repairing, and renewing curtains and fixtures; cost of electric-lighting fixtures permanently attached to cars; gas tanks, gas gages, and gas, oil, and carburetor lamps; piping and other permanent fixtures used in gas lighting; all appliances used in carburetor lighting permanently attached to and forming part of a car; steam pipes, radiators, and other permanent appliances for heating cars, including steam-heat hose; also cost of supervision; pay of car inspectors while engaged in inspecting passenger-train cars, and cost of cutting up such cars when condemned; also repairs made to passenger-train cars of foreign lines in service of a carrier for which it is responsible. Cost of testing air brakes; material used by car inspectors and car repair men while engaged in inspecting and making light repairs to cars at stations, yards, and elsewhere. Cost of small hand tools used exclusively in inspecting and repairing passenger-train cars; traveling expenses of employees whose pay is chargeable to this account, and payments of royalties, or for patent rights on brakes, brake fixtures, and other appliances used on passenger-train cars; payments to foreign lines for passenger-train cars belonging to such lines destroyed on the line of a

carrier while in its service; also proportion of shop expenses as provided in Note following account "Other Expenses."

The value of old material released during repairs, insurance recovered, and repayments from other roads, should be credited to this account.

The cost of repairing special features of passenger-train cars, the operations of which are treated as "Outside Operations," should not be charged to this account.

NOTE A.—The following cars are classified as passenger-train cars:

Air-brake instruction,	Dining,	Passenger,
Baggage,	Emigrant,	Passenger—baggage—mail,
Baggage—express,	Express,	Pay,
Baggage—mail,	Library,	Postal,
Buffet,	Mail,	Refrigerator—express,
Business,	Milk,	Smoking,
Café,	Observation,	Street,
Chair,	Officers',	Tourist.
Colonist,	Parlor,	
Combination passenger and baggage,	Parlor—baggage,	

NOTE B.—The word "repairs" as here used includes all repairs to or renewals of parts of passenger-train cars, commonly known as fixtures or attachments and classified as running repairs; also repairs to or renewals of the more important or vital parts of passenger-train cars, the necessity for which is caused by breakage or failure while in service; also the repairs to passenger-train cars, damaged through accident or otherwise, necessary to restore them to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

NOTE C.—The cost of repairing passenger-train cars of foreign lines waybilled as freight, damaged in transit, should be charged to account "Loss and Damage—Freight," and the cost of repairing passenger-train cars of foreign lines having trackage rights over a carrier's line damaged in collision or wreck for which a carrier is liable should be charged to account "Damage to Property."

PASSENGER-TRAIN CARS—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all passenger-train cars condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of passenger-train cars retired.

The cost of renewing passenger-train cars, the operations of which are treated as "Outside Operations" (except dining, café, and buffét cars) should not be charged to this account.

NOTE A.—Pasenger-train cars permanently retired from service but held, pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

PASSENGER-TRAIN CARS—DEPRECIATION.

This account includes a monthly charge of one-twelfth ($\frac{1}{12}$) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of passenger-train cars, to provide a fund for replacement when retired.

The charge for depreciation on passenger-train cars, the operations of which are treated as "Outside Operations" (except dining, cafe, and buffet cars) should not be charged to this account.

FREIGHT-TRAIN CARS—REPAIRS.

This account includes cost of material used (less salvage) and labor expended in repairing, painting, and lettering freight-train cars of all classes (see "Note A" under this account), furniture for cabin or caboose cars, and fixtures for all freight-train cars, including cost of renewing same; such as brake gear, coal boxes, coal hods, curtains, cushions, deck lamps, flag and torpedo boxes when attached to cars. Ice boxes, lamp fixtures, links and pins, racks, stoves and fixtures; also cost of fixed or permanent grain doors and lumber for them; racks and ventilating systems for refrigerator cars, and material used and labor expended in double-decking cars for live stock; also cost of supervision; pay of car inspectors while engaged in inspecting freight-train cars; and cost of cutting up such cars when condemned; also repairs, for which a carrier is liable, made to freight-train cars of foreign lines in its service. Cost of testing air brakes; material used by car inspectors and car repair men while engaged in inspecting and making light repairs to cars at stations, yards, and elsewhere. Small hand tools used exclusively in inspecting and repairing freight-train cars. Traveling expenses of employees whose pay is chargeable to this account; expenses of light-

weighing freight-train cars; payments of royalties, or for patent rights on brakes, brake fixtures, and other appliances used on freight-train cars; payments for foreign freight-train cars destroyed on the line while in a carrier's service, or to foreign roads for repairs to a carrier's freight-train cars; also proportion of shop expenses as provided in Note following account "Other Expenses."

The value of old material released during repairs, insurance recovered, and repayments from other roads should be credited to this account.

NOTE A.—The following cars are classified as freight-train cars:

Beer,	Furniture,	Poling,
Box,	Gondola,	Poultry,
Cabin,	Gondola—hopper,	Produce,
Caboose,	Gondola—long,	Rack,
Charcoal,	Gun trucks,	Refrigerator,
Coal,	Hay,	Stock,
Coke,	Lime,	Tank and water (when
Dump (commercial,	Logging,	used as commercial
coal or stone),	Oil tank,	cars).
Flat,	Ore,	
Fruit,	Platform,	

NOTE B.—The word "repairs" as here used includes all repairs to or renewals of parts of freight-train cars commonly known as running repairs; also repairs to or renewals of the more important or vital parts of freight-train cars, the necessity for which is caused by breakage or failure while in service; also the repairs to freight-train cars damaged through accident or otherwise, necessary to restore them to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

NOTE C.—The cost of repairing freight-train cars of foreign lines waybilled as freight, damaged in transit, should be charged to account "Loss and Damage—Freight," and the cost of repairing freight-train cars of foreign lines having trackage rights over a carrier's line damaged in collision or wreck for which a carrier is liable should be charged to account "Damage to Property."

FREIGHT-TRAIN CARS—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all freight-train cars condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of freight-train cars retired.

NOTE A.—Freight-train cars or parts thereof (such as trucks) permanently retired from service, but held, pending disposition, should be written out of service through this account and car-

ried in an appropriate material account at a nominal valuation or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

FREIGHT-TRAIN CARS—DEPRECIATION.

This account includes a monthly charge of one-twelfth ($\frac{1}{12}$) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of freight-train cars to provide a fund for replacement when retired.

ELECTRIC EQUIPMENT OF CARS—REPAIRS.

This account includes cost of material used and labor expended in repairing and renewing motors affixed to cars, and their connections, as distinguished from independent electric locomotives used in connection with electric power for the propulsion of trains or cars; dynamo covers, rheostats, reversing, cut-out, and main motor switches, power boxes, motor boxes, power levers, trolley poles, trolleys, third-rail contact appliances, wiring, inspecting, cables, lightning arrestors, pans, brush holders, and motor pans.

NOTE.—The word "repairs" as here used includes all repairs to or renewals of parts of electric equipment of cars commonly known as running repairs; also repairs to or renewals of the more important or vital parts of electric equipment of cars, the necessity for which is caused by breakage or failure while in service; also the repairs to electric equipment of cars damaged through accident or otherwise, necessary to restore it to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

ELECTRIC EQUIPMENT OF CARS—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all electric equipment of cars condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of electric equipment of cars.

NOTE A.—Electric equipment of cars permanently retired from service, but held, pending disposition, should be written out of service through this account, and carried in an appropriate

material account at a nominal valuation, or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

ELECTRIC EQUIPMENT OF CARS—DEPRECIATION.

This account includes a monthly charge of one-twelfth ($\frac{1}{12}$) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of electric equipment of cars to provide a fund for replacement when retired.

FLOATING EQUIPMENT—REPAIRS.

This account includes, when not chargeable to "Outside Operations:"

STEAMBOATS AND TUGBOATS.—Cost of material used and labor expended in repairing steamships, steamboats, power launches, steam lighters, ferry, transfer, tug, and all other boats propelled by their own power (see "Note A" under this account); also boilers, engines, masts, rigging, sails, wood foundations, bearings for machinery, wheels, rudders, shafts, steering gear, ventilators, electric plants, steam and hot-water fixtures, and all other parts; furniture and fixtures of such boats, including cost of renewing machinery, furniture, and fixtures, such as anchors, axes, barometers, beds and bedding, binnacle lamps, block and tackle, capstan bars, carpets, chairs, charts, clocks, compasses, copying presses, counters, desks, engine furnishings, fire buckets, fire extinguishers, flue cleaners, gang planks, hatchets, hooks, keys, lamps (when permanently attached to boats), life-preservers, lines, linoleum, logs and log lines, mats, matting, mattresses, oil cans, pianos on passenger boats, pillows, pokers, racks, railings, rugs, safes, scales, scrapers, settees, shovels, splice bars, spyglasses, stoves and stove furniture, tables, ticket cases and fixtures, tool boxes, tools, wrenches; payments of royalties, or for patent rights on improved machinery. Pay and expenses of shore engineers, shore captains, and their assistants when engaged in supervising the maintenance of floating equipment.

The value of old material released during repairs and insurance recovered should be credited to this account.

BARGES, CAR FLOATS, AND CANAL BOATS.—Cost of material used and labor expended in repairing barges, canal boats,

car and other floats, dredges, lighters, and scows (see "Note B" under this account); also hulls, decks, cabins, rigging, and all other parts and furniture and fixtures of such boats, including cost of renewing machinery, furniture, and fixtures, such as those enumerated above.

The value of old material released during repairs and insurance recovered should be credited to this account.

NOTE A.—The following floating equipment is classified as steamboats and tugboats:

Ferryboats,	Steamboats,	Tugboats.
Power launches,	Steamships,	
Power lighters,	Transfer boats,	

NOTE B.—The following floating equipment is classified as barges, car floats, and canal boats:

Barges,	Car floats,	Lighters,
Canal boats,	Dredges,	Scows.

NOTE C.—The word "repairs" as here used includes all repairs to or renewals of minor parts of floating equipment; also repairs to or renewals of the more important or vital parts of floating equipment, the necessity for which is caused by breakage, failure, or accident while in service; also the repairs to floating equipment damaged through accident or otherwise, necessary to restore it to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

FLOATING EQUIPMENT—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all floating equipment condemned, destroyed, or sold, less:

(*a*) Amount previously charged for depreciation up to date of retirement;

(*b*) Scrap value of salvage or the amount received from sale of floating equipment retired.

The cost of renewing floating equipment, the operations of which are treated as "Outside Operations," should not be charged to this account.

NOTE A.—Floating equipment permanently retired from service, but held, pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

FLOATING EQUIPMENT—DEPRECIATION.

This account includes a monthly charge of one-twelfth ($\frac{1}{12}$) of per cent per annum of the original cost (estimated, if not known), record value, or purchase price of floating equipment, to provide a fund for replacement when retired.

The charge for depreciation on floating equipment, the operations of which are treated as "Outside Operations" should not be charged to this account.

SHOP MACHINERY AND TOOLS.

This account includes:

REPAIRS.—Cost of material used, and labor expended in repairing tools and machinery in enginehouses and at locomotive and car shops and foundries, including stationary engines and boilers for furnishing power; scaffolds, shafting, belting, and other appliances for running machinery, cranes, hoists (power and hand), drop tables, jacks, and other appliances used in connection therewith; also in repairing furnaces, forges, hydraulic and other portable jacks, portable scales, and sewing machines used in shops. Cost of repairing heating boilers should be charged to account "Buildings, Fixtures, and Grounds."

RENEWALS.—Cost of new tools and machinery (less salvage), used in enginehouses and at locomotive and car shops and foundries, including stationary engines and boilers for furnishing power; scaffolds, shafting, belting, and other appliances for running machinery, cranes, hoists (power and hand), drop tables, jacks and other appliances used in connection therewith; also furnaces, forges, hydraulic and other portable jacks, portable scales and sewing machines used in shops. Cost of renewing heating boilers should be charged to account "Buildings, Fixtures, and Grounds."

POWER PLANT EQUIPMENT.

This account includes:

STEAM AND WATER PLANT.—Cost of materials used (less salvage) and labor expended in repairing and renewing steam and water plant equipment, including engines and engine parts, appliances, and fixtures; belts, belt tighteners and fixtures; receivers, lubricators, and oiling devices; shafting, clutches, cranes, hoists, and other engine-room appliances, boilers, boiler fittings, and appliances, furnaces, economizers, stacks, mechanical draft machinery, pumps, feed-water heaters, puri-

fiers, tanks, condensers, coal and ash conveying machinery, mechanical stokers, and other boiler-room appliances; piping and steam fitting, including valves, separators, water and sewer connections, and water meters.

ELECTRIC PLANT.—Cost of materials used and labor expended in repairing and renewing all electric equipment within the power house (not including the method of transmission of power beyond the power house), including generators and generator parts, dynamos, switch boards, cables, and feeder terminals, and wiring in connection therewith; storage batteries, transformers, boosters, rheostats, circuit breakers, meters, and other electric equipment.

INJURIES TO PERSONS.

This account includes all expenses incident to injuries to persons when caused directly in connection with maintenance of equipment; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway and carriage fares for conveying injured persons and attendants; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—Witness fees and other expenses in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—When contributions are made to hospitals, the total thereof should be distributed to the several "Injuries to Persons" accounts as follows: 25 per cent to "Maintenance of Way and Structures," 25 per cent to "Maintenance of Equipment," and 50 per cent to "Transportation Expenses."

NOTE C.—The pay and expenses of claim adjusters, clerks, chief surgeons, and others whose pay can not be actually allocated to any case should be divided equally between personal injury and other claims over which they have jurisdiction.

STATIONERY AND PRINTING.

This account includes the cost of all stationery, stationery supplies, printing, books, and blank forms used in connection with maintenance of equipment. (Dictionaries, periodicals, technical books, etc., should be charged to account "Superintendence.")

The following is a list of the more important items chargeable to this account:

Adding machines,
Addressographs and supplies,
Arm rests,
Binders,
Blank books,
Blank cards,
Blank forms,
Blank paper,
Blank tablets,
Blotters,
Blotting paper,
Blue print paper,
Bristol board,
Calculating machines,
Calendars,
Caligraphs,
Carbon paper,
Cardboard,
Cards,
Circulars,
Computing tables,
Copy (impression) books,
Copying brushes,
Copying presses,
Crayons,
Cyclostyles,
Dating stamps and ribbons,
Drawing paper,
Duplicators,
Electric pens,
Envelopes,
Erasers, rubber and steel,
Eyelets,
Eyelet punches,
Forms,
Glass pens,
Hektographs,
Indexes,
Ink, for writing and drawing,
Ink stands,
Invoice books,
Legal-cap paper,
Letter paper,
Manifold paper,
Manifold pens,
Mimeographs,
Mucilage,
Mucilage brushes,
Neostyles,
Note paper,
Notices,
Numbering stamps,
Oil paper,
Orders,
Paper,
Paper baskets,
Paper clips,
Paper cutters,
Paper fasteners,
Paper files,
Paper weights,
Papyrographs,
Parchment paper,
Pencils, for writing and drawing,
Pencil sharpeners,
Penholders,
Penracks,
Pens, for writing and drawing,
Pins,
Postage,
Printed cards,
Printed tablets,
Punches (not conductors' or baggagemen's),
Rubber bands,
Rubber stamps,
Rulers,
Ruling pens,
Scrap books,
Sealing wax,
Seals,
Shears,
Shipping tags,
Shorthand notebooks,
Sponges,
Sponge cups,
Stamps, impression,
Stylographs,
Tablets,
Tape,
Telegraph blanks,
Tissue (impression) paper,
Tracing cloth,
Tracing paper,
Twine,
Typewriters and ribbons,
Waste baskets,
Water colors,
Water holders,
Wage tables,
Wrapping paper,
Wringers for copying presses.

INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring all equipment and other property and persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to "Maintenance of Equipment."

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Fund" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—Appropriations made by a carrier to its insurance fund through Income Account should be credited directly to its "Insurance Fund" account.

OTHER EXPENSES.

This account includes all expenses in connection with maintenance of equipment not properly chargeable to other "Maintenance of Equipment" accounts.

EXPLANATORY NOTE—CLEARING ACCOUNT "SHOP EXPENSES."

It is recognized that costs incident to maintenance of equipment other than those enumerated herein not chargeable directly to any particular account provided, will be incurred, such as heating, lighting, water, watchmen, and incidentals. To provide for the distribution of such costs to proper expense accounts, a clearing account called "Shop Expenses" should be opened, to which these items and other unassignable items of expense at shops, enginehouses, repair tracks, and other places at which mechanical work is done should be charged. Such shop expenses should be apportioned among the various accounts affected on the basis of the amount of distributed labor charged to those accounts. The basis of distribution should be the relative proportion which the total amount of charges to "Shop Expenses" bears to the total of the distributed labor.

To avoid monthly fluctuations in the percentage of shop expenses to the total of distributed labor, carriers will be permitted to make the monthly apportionment on the basis of a fixed percentage for the fiscal year, provided the "Shop Expenses" account is adjusted and closed out at the end of that year.

The expenses above referred to are as follows:

HEATING.—Cost of fuel, including freight charges and handling, if any, used for heating shops and shop offices, repair tracks, and other places at which mechanical work is done, watchmen's and gate keepers' boxes, and inspectors' shanties.

LIGHTING.—Cost of electric current, gas, torches, lamp burners, lamp chimneys, lamps when not permanently attached to buildings, oil, incandescent lamps and carbons, and other material used for lighting shops and shop offices, repair tracks, and other places at which mechanical work is done; and cost of material used and labor expended in operating electric light plants and repairing electric light lamps at shops.

WATER.—Cost of water used in shops and shop offices, repair tracks, and other places at which mechanical work is done.

WATCHMEN.—Pay of watchmen, gate keepers, and policemen at shops, repair tracks, and other places at which mechanical work is done.

INCIDENTALS.—Pay of employees while attending fires and fire drills; cost of supplies for test rooms and laboratories incident to shop work, ice for shops, watchmen's uniforms, clocks, and call boxes, removing snow and ice from transfer tables and shop yards; traveling expenses not chargeable to other accounts; cost of cleaning privy vaults; oil, grease, waste, and other material used in lubricating shop machinery and tools; horses and horse keep, and repairing wagons and harness used in connection with shops. Cost of supplies and small hand tools used by mechanics on miscellaneous work and soon worn out, and pay of employees while making, repairing, or having charge of same; pay of shop foremen, assistant foremen, clerks, timekeepers, and shop accountants, stationary engineers and firemen, sweepers, cleaners, roustabouts, and other unskilled laborers employed in general work in and about shops and shop grounds; cost of fuel for forges, fuel, stores, and supplies; and other undistributed shop expenses; all expenses of switching locomotives, including wages, repairs, fuel, and supplies when exclusively assigned to switching service at shops. (When switching at shops is performed by locomotives in regular switching service, all expenses of such switching should be charged to appropriate "Maintenance" and "Transportation" accounts.)

NOTE.—When shops, shop offices, repair tracks, and other places at which mechanical work is done, are supplied with heat from boilers used for running machinery, or with heat or light from plants used for heating, lighting, or other purposes, a proportion of the cost of such heat or light should be charged to this account on the basis of the service performed.

The following is a list of the more important supplies and small tools used in shop work:

Acid,
Adze handles,
Adzes,
Ammonia,
Auger bits,
Auger handles,
Augers,
Ax handles,
Axes,
Basins,
Bath brick,
Battery brushes,
Beeswax,
Bell cord,
Bits,
Bluestone,
Bone, granulated,
Borax,
Bottles,
Braces,
Brooms,
Brushes, dust,
Brushes, oil,
Brushes, paint,
Brushes, scrub,
Brushes, sweeping,
Brushes, varnish,
Brushes, wall,
Brushes, whitewash,
Brushes, window,
Buckets,
Carpenter tools furnished apprentices,
Casehardening,
Cement (belt),
Chalk,
Chalk lines,
Chamois skins,
Charcoal,
Clamps, hand,
Coal-pick handles,
Coal picks,
Compound for B. S. hammers,
Compound for welding,
Corks,
Cosmic (to prevent rust),
Crayon,
Cushion beaters,
Ditching lines,
Drinking cups,
Drinking glasses,
Dustpans,
Emery,
Emery boxes,
Emery cloth,
Emery paper,
Faucets,
File brushes,
File cards,
File handles,
Files,
Fire hooks (stationary boilers),
Fire shovels (stationary boilers),
Flags,
Fork handles,
Forks,
Forks, coke,
Flannel, canton,
Funnels,
Gimlets,
Glue,
Gluepots,
Glycerine,
Graphite,
Grinding compound,
Ground glass,
Hack-saw blades,
Hammers,
Hammers, babbitt,
Hand leathers,
Handles,
Hatchets,
Hoes,
Hydraulic-jack compound,
Keel,
Lampblack,
Lead,
Lead, red,
Lye,
Mallets,
Marking brushes,
Marking pots,
Measures, liquid,
Metallic tapes,
Mineral paste,
Mops,
Mop handles,
Muslin,
Oil cans,
Oilstones,
Padlocks,
Paint pots,
Picks,
Pipe-joint grease,
Pliers,
Plumbago,
Polish,
Polish, stove,
Potash,
Prisms,
Rail cutters,
Rakes,
Rasps,
Ratchet braces,
Resin,
Rope,
Rules,
Sal ammoniac,
Sandpaper,
Sand soap,
Saw blades,
Saws, hand,
Scoops,
Screwdrivers,
Screwdrivers, ratchet,
Screws,
Shellac,
Shovels,
Slates,
Slate pencils,
Sledges,
Soap,
Soda,
Solder,
Soldering fluid,
Spelter solder,
Spigots (oil barrels),
Spirit levels,
Spirit-level vials,
Sponges,
Sprinkling cans,
Squares,
Squirts (lubricating),
Stencil brushes,
Tacks,
Tapelines,
Tin cups,
Tool steel, for small hand tools,
Tripoli,
Trucks,
Twine,
Wash basins,
Wheelbarrows,
Whetstones,
White lead,
Whiting,
Window cloths,
Wire,
Wire brushes,
Wrenches, all kinds,
Zinc cakes,
Zincs.

EXPLANATORY NOTE—CLEARING ACCOUNT "STORE EXPENSES."

Where the words "Cost of Material" appear herein it is understood that they cover not only the cost of the material, but foreign roads' freight charges and the cost of inspection. Credit should be given for the value of the material removed, if any.

STORE EXPENSES.—A memorandum account called "Store Expenses" should be opened, to which should be charged the cost of purchasing, handling, storing material in and distributing it from the company's storehouses, including the pay of officers and employees in the purchasing and store departments, and their traveling, office, and other expenses. The total amount charged to this account, representing the "Storehouse Expense," should be apportioned on the value of the material issued from the store department, and the amount representing the "Purchasing Department" expenses should be apportioned on the value of the material issued which was purchased by that department.

To avoid monthly fluctuations in the percentage of store expenses to the value of material purchased or issued, carriers will be permitted to make a monthly apportionment on the basis of a fixed percentage for the fiscal year, provided the "Store Expenses" account is adjusted and closed out at the end of that year.

When a number of men are employed in the purchasing or inspecting of a single class of material, such as ties, their pay and expenses should be added to the cost of that material and not included in this "Store Expenses" account.

MAINTAINING JOINT EQUIPMENT AT TERMINALS—DR.

This account includes a carrier's proportion of costs to maintain equipment used for the operation of joint terminals maintained by other companies.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of maintaining joint equipment *at terminals* maintained by other companies but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

EQUIPMENT BORROWED—DR.

This account includes a portion of the gross rental accruing upon equipment of other companies used by a carrier for the conduct of its business, to cover a proper depreciation on such equipment while so used, in addition to repairs and renewals actually made.

NOTE.—In case of freight-train cars borrowed, 12 cents per car per day, while such cars are on the lines of a carrier,

should be charged to this account. The charge to this account for equipment other than freight-train cars should be determined by special agreement between the carriers, companies, or individuals interested. The amounts debited to this account should invariably equal the amounts credited to the clearing account "Hire of Equipment." [a]

MAINTAINING JOINT EQUIPMENT AT TERMINALS—CR.

This account includes the proportion of costs to maintain equipment used for the operation of joint terminals maintained by a carrier chargeable to other companies.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of maintaining joint equipment at terminals maintained by a carrier, but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

EQUIPMENT LOANED—CR.

This account includes a portion of the gross rental received by a carrier from other carriers, companies, or individuals for the use of its equipment while in use by other carriers, companies, or individuals (car service excepted), to cover that portion of depreciation charged to operating expenses during the period covered by a carrier's equipment while in use by other companies.

NOTE.—In the case of freight-train cars loaned, 12 cents per car per day while such cars are on the lines of other companies should be credited to this account. The credit to this account for equipment other than freight-train cars should be upon the basis of days such equipment is in use by other companies at the same average rate of depreciation upon which charges are made to "Depreciation" in operating expense accounts. The amounts credited to this account should invariably equal the amounts charged to the clearing account "Hire of Equipment." [b]

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[a] See paragraph designated as (4) on page 15 in Introductory Letter preceding this Classification.

[b] See paragraphs designated as (3a) and (3b) on page 15 in Introductory Letter preceding this Classification.

III. TRAFFIC EXPENSES.

SUPERINTENDENCE.

This account includes:

PAY OF OFFICERS.—Pay of vice-president and assistant when directly in charge of traffic, traffic directors, traffic managers, general and assistant freight, coal traffic, passenger, and ticket agents, division and assistant freight and passenger agents, general baggage agent, general express agent, and other officers engaged in the preparation and distribution of tariffs, classifications, rates, and divisions thereof; and other officials engaged in administering traffic.

NOTE A.—Pay of officers engaged exclusively in soliciting traffic should be charged to account "Outside Agencies."

NOTE B.—When officers and others, above enumerated, have supervision over other departments also, their salaries and expenses should be apportioned equally between the departments over which they have jurisdiction.

PAY OF CLERKS AND ATTENDANTS.—Pay of chief and other clerks in offices, and porters and attendants in offices and on special cars of officers whose pay is chargeable to this account.

OFFICE AND OTHER EXPENSES.—Rent and cost of repairing rented offices; telephone service, telegraph messages, heat, light, ice, water, furniture, and supplies (except stationery and printing), such as atlases, directories, maps, and periodicals for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; cost of provisions for and the expenses of special cars when used by them, and cost of running special trains for officials mentioned; also premiums on fidelity bonds of such officers and their employees.

OUTSIDE AGENCIES.

This account includes pay and expenses of general, commercial, city, district, and other agents engaged exclusively in soliciting traffic; employees of their offices, traveling agents, and solicitors whether located on or off the line of road; rent and cost of repairing rented offices (less rent received from subtenants), furniture, supplies, heat, light, ice, water, telephone service, telegraph messages, express charges, and office and other expenses of such agencies; also commissions for services appertaining to either freight or pas-

senger business, except commissions paid a carrier's agents in lieu of salary.

ADVERTISING.

This account includes pay and expenses of advertising agents, cost of bill posting, etc., printing, publishing, and distributing passenger time-tables, folders, and notices to shippers for general distribution; printing advertising matter; advertising in newspapers and periodicals for the purpose of securing traffic; bulletin boards, cards, cases, cords, display cards, dodgers, folders, glasses, handbills, maps, pamphlets, posters, racks, frames, tacks, photographs, views, and postage and express charges on advertising matter; donations to carnivals authorized for traffic purposes; and other expenses for attracting traffic.

TRAFFIC ASSOCIATIONS.

This account includes expenses of traffic associations, including membership fees in boards of trade, commercial, and other kindred associations.

FAST FREIGHT LINES.

This account includes expenses of fast freight or dispatch organizations.

INDUSTRIAL AND IMMIGRATION BUREAUS.

This account includes salaries and expenses of industrial and immigration agents, exhibit agents, clerks, and assistants; cost of exhibits; rent and cost of repairing rented offices; telephone service, express charges, office expenses, furniture, supplies, stationery, postage, advertising, and other expenses of a similar nature incident to industrial and immigration bureaus; also expenses of experimental farms and donations to expositions, incident to the upbuilding of traffic, other than those provided for in account "Advertising" and premiums and donations to fairs and stock shows.

STATIONERY AND PRINTING.

This account includes the cost of all stationery, stationery supplies, printing, books, and blank forms (except such as are used by industrial and immigration bureaus) used in connection with traffic expenses. (Dictionaries, periodicals, technical books, etc., should be charged to account "Superintendence.")

The following is a list of the more important items chargeable to this account:

Adding machines,
Arm rests,
Binders,
Blank books,
Blank cards,
Blank forms,
Blank paper,
Blank tablets,
Blotters,
Blotting paper,
Bristol board,
Calculating machines,
Calendars,
Caligraphs,
Carbon paper,
Cardboard,
Cards,
Circulars,
Computing tables,
Copy (impression) books,
Copying brushes,
Copying presses,
Crayons,
Cyclostyles,
Dating stamps and ribbons,
Duplicators,
Electric pens,
Envelopes,
Erasers, rubber and steel,
Eyelets,
Eyelet punches,
Forms,
Glass pens,
Hektographs,
Indexes,
Ink, for writing and drawing,
Inkstands,
Invoice books,
Legal-cap paper,
Letter paper,
Manifold paper,
Manifold pens,
Mimeographs,
Mucilage,
Mucilage brushes,
Neostyles,
Note paper,
Notices,
Numbering stamps,
Oil paper,
Orders,
Paper,
Paper baskets,
Paper clips,
Paper cutters,
Paper fasteners,
Paper files,
Paper weights,
Papyrographs,
Passes,
Pencils, for writing and drawing,
Pencil sharpeners,
Penholders,
Pens, for writing and drawing.
Penracks,
Pins,
Postage,
Printed cards,
Printed tablets,
Punches (not conductors' or baggagemen's),
Rubber bands,
Rubber stamps,
Rulers,
Ruling pens,
Scrapbooks,
Sealing wax,
Seals,
Shears,
Shipping tags,
Shorthand notebooks,
Sponges,
Sponge cups,
Stamps, impression,
Stylographs,
Tablets,
Tape,
Telegraph blanks,
Tissue (impression) paper,
Typewriters and ribbons,
Wastebaskets,
Water colors,
Water holders,
Wage tables,
Wrapping paper
Wringers for copying presses.

TARIFFS.—Cost of printing freight and passenger tariffs, classifications, supplements, and rate and division sheets.

INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums), paid by it to insurance companies for insuring property or persons against loss, damage, or injury by fire, accident, or other causes when such loss, damage, or injury would otherwise be chargeable to "Traffic Expenses."

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Fund" account,

to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—Appropriations made by a carrier to its insurance fund through Income Account should be credited directly to its "Insurance Fund" account.

OTHER EXPENSES.

This account includes all expenses in connection with traffic expenses not properly chargeable to other "Traffic Expenses" accounts.

IV. TRANSPORTATION EXPENSES.

SUPERINTENDENCE.

This account includes:

PAY OF OFFICERS.—Pay of vice-president and assistant, general manager and assistant when directly in charge of transportation, director of operation, manager of transportation, general superintendent of transportation, superintendent of transportation, general superintendent, superintendent, division and assistant superintendent, superintendent of car service, lost-car agent, train master, assistant train master, road foreman of locomotives, traveling locomotive engineer, traveling locomotive fireman, members of examining boards, superintendent of mail service, traveling train and station inspectors, air-brake instructor, superintendent of transfer stations, and other officers engaged exclusively in the transportation department.

PAY OF CLERKS AND ATTENDANTS.—Pay of chief and other clerks in offices and porters and attendants in offices and on special cars of officers whose pay is charged to this account.

OFFICE AND OTHER EXPENSES.—Rent and cost of repairing rented offices; telephone service, telegraph messages, and cost of heat, light, ice, water, furniture, and supplies (except stationery and printing), such as atlases, dictionaries, directories, maps, and periodicals for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; cost of provisions for and expenses of special cars when used by them and cost of running special trains for officials mentioned;

also premiums on fidelity bonds of such officers and their assistants.

NOTE.—When officers and others, above enumerated, have supervision over other departments also, their salaries and expenses should be apportioned equally between the departments over which they have jurisdiction.

DISPATCHING TRAINS.

This account includes pay of chief train dispatchers, their clerks and attendants; pay and expenses of train dispatchers and their copying operators, and all incidental office expenses; pay and expenses of operators on line whose duties are confined exclusively to train movement.

STATION EMPLOYEES.

This account includes:

AGENTS, CLERKS, AND ATTENDANTS.—Pay of freight and ticket agents in charge of stations, docks, wharves, and piers; relief agents, assistant agents, express agents, depot or station masters, assistant depot or station masters, station passenger and baggage agents, cashiers, station accountants, clerks, telephone and telegraph operators at stations, car clerks, messengers, collectors, ticket examiners, ticket receivers, and ticket collectors at stations (but not ticket exchangers or collectors on trains), station foremen, train callers directing passengers to trains, station baggagemen, janitors, porters, ushers, station gatemen (but not crossing gatemen), employees in information bureaus, package and parcel rooms; matrons, maids, policemen, watchmen, and detectives; also payments for time of customs inspectors at stations.

LABOR AT STATIONS.—Pay of warehousemen, freight-house foremen, freight callers, freight loaders and unloaders, tallymen, deliverymen, car sealers, weighmasters, truckmen, scalemen, coopers, station cleaners, checkmen, handlers, teamsters, stevedores, longshoremen, employees at coal-dock terminals, enginemen for stationary engines operating station heating and lighting plants or elevators in passenger or freight stations or operating freight carriers on docks, wharves, and piers to convey freight; employees attending electric lights, carrying and weighing mail at stations; transferring freight at stations for whatever reason; picking up, straightening, and reloading lumber and other shipments on cars, weighing cars, loading, unloading, feeding, and watering stock, labor at stock yards (other than repairs), ordinary cleaning of station grounds performed by station cleaners, removing snow

and ice from station platforms, walks, and stock yards, and disinfecting at stations and stock yards.

NOTE.—This account should not include the pay or expenses of telegraph and telephone operators provided for under accounts "Dispatching Trains" and "Telegraph and Telephone—Operation" or pay or expenses of employees provided for under accounts "Stock Yards and Grain Elevators" and "Coal and Ore Docks," or those engaged in "Outside Operations."

WEIGHING AND CAR-SERVICE ASSOCIATIONS.

This account includes expenses of weighing and inspection bureaus and car-service associations.

STOCK YARDS AND GRAIN ELEVATORS.

This account includes pay of employees and cost of supplies and all other expenses incurred in operating stock yards or grain elevators, which are not operated as "Outside Operations."

COAL AND ORE DOCKS.

This account includes pay of employees and cost of supplies and all other expenses incurred in operating coal and ore docks, which are not operated as "Outside Operations."

STATION SUPPLIES AND EXPENSES.

This account includes:

HEATING.—Cost of fuel, water, steam, and supplies used in heating stations, waiting rooms, freight and passenger offices, and other station buildings.

LIGHTING.—Cost of, or payments for, lighting streets and stations, gas, oil, electric current, carbons, incandescent lamps, and other supplies used in lighting stations, waiting rooms, freight and passenger offices, and other station buildings and street approaches thereto.

OTHER EXPENSES.—Rent of station buildings; cost of furniture and renewals and repairs thereof; telephone service, express charges, supplies, hand implements for handling freight and baggage at stations, power for freight and passenger elevators, oil and wicking used in lanterns of watchmen (except track watchmen) or other employees in or about stations; uniforms, uniform trimmings and badges for station employees, material used at stations for packing freight; payments for transferring mail; horses and vehicles for station use, livery, and shoeing horses; feed and water for stock when carrier is responsible; payments to warehouse companies for storage of freight; cleaning privy vaults.

Payments for water, washing towels, sprinkling about stations; rents for use of automatic weighing and recording attachments for scales; also premiums on fidelity bonds of agents and other station employees, and those covering merchandise transported; licenses for ticket agents, agents' expenses, reports of commercial standing, and membership fees in agents' associations.

The following is a list of the more important articles chargeable to this account:

Atlases,
Awnings,
Axes,
Baggage checks,
Barometers,
Baskets,
Bicycles,
Blocking,
Brooms,
Brushes,
Buckets,
Bulletin boards,
Call bells,
Candles,
Carpets,
Car seal presses,
Chains,
Chairs,
Chair cushions,
Chalk,
Chamois skins,
Check boxes,
Check racks,
City directories,
Clocks,
Coal hods,
Cold chisels,
Copy-press stands,
Counter brushes,
Counter scales,
Cups,
Curtains,
Cuspidors,
Desks,
Dippers,
Dusters,
Electric fans,
Electric lamps, incandescent,
Electric-light supplies,
Extinguishers, hand,
Feather dusters,
Files, document,
Fire buckets,
Flags,
Floor coverings,
Gang planks,
Gas,
Hampers,
Harness,
Hatchets,
Hoes,
Hooks,
Horses,
Hose,
Hose couplings,
Ice,
Ice barrels,
Ice boxes,
Ice buckets,
Ice carts,
Ice tongs,
Keys,
Ladders for cleaning and lighting,
Lampblack,
Lamp burners,
Lamp chimneys,
Lamp fittings,
Lamp globes,
Lamp mantels,
Lamps, not permanently attached to buildings,
Lanterns,
Lantern fittings,
Lantern globes,
Letter boxes,
Mail bags,
Maps and cases,
Marking brushes,
Marking pots,
Marline,
Matches,
Measures,
Medical boxes,
Mirrors,
Money drawers,
Nails for boxing,
Newspapers,
Oil,
Oil cans,
Padlocks,
Pails,
Pinch bars,
Rakes,
Reflectors,
Rolling chairs for invalids,
Rubber hose,
Safes,
Sawdust,
Saws,
Scoops,
Scales, portable,
Scrubbing brushes,
Settees,
Shovels,
Sledges,
Soap,
Spades,
Sponges,
Sprinkling cans,
Stools,
Stove blacking,
Stoves and stovepipe,
Tables,
Tacks,
Tarpaulins (not for cars),
Thermometers,
Ticket cases,
Tongs,
Tool boxes,
Torpedoes,
Towels,
Trucks,
Twine,
Typewriter stands,
Wagons,
Wash basins,
Waste,
Water barrels,
Water bowls,
Water cans,
Water coolers,
Water pails,
Wheelbarrows,
Whisk brooms,
Wrenches.

YARDMASTERS AND THEIR CLERKS.

This account includes pay of general yardmaster, yardmaster, assistant yardmaster, general yard foreman, their clerks and attendants, and of employees engaged in calling yardmen, passenger and freight trainmen; also policemen, watchmen, and detectives in yard service.

NOTE.—This account and the following nine accounts, "Yard Conductors and Brakemen," "Yard Switch and Signal Tenders," "Yard Supplies and Expenses," "Yard Enginemen," "Engine-house Expenses—Yard," "Fuel for Yard Locomotives," "Water for Yard Locomotives," "Lubricants for Yard Locomotives," and "Other Supplies for Yard Locomotives," refer only to yards where regular switching service is maintained.

YARD CONDUCTORS AND BRAKEMEN.

This account includes pay of yard conductors or yard foremen and yard brakemen or yard switchmen engaged in passenger and freight yard and terminal switching service.

YARD SWITCH AND SIGNAL TENDERS.

This account includes pay of employees engaged in operating signals and interlocking plants in yards used exclusively for the government of the movement of yard trains; such as switch tenders, signalmen (other than telegraph operators), levermen, batterymen, stationary engineers and firemen operating air compressors furnishing power for signals, lampmen, lamp cleaners, and lamplighters.

YARD SUPPLIES AND EXPENSES.

This account includes expenses of employees named under account, "Yardmasters and their Clerks," cost of heating and lighting their offices and other supplies furnished therefor. Supplies furnished yard conductors and brakemen, supplies for all switch lights and for interlocking plants or other signal appliances at terminals; oil, wicks, etc., for switch lamps, semaphore lamps, or other signals and lanterns; flags, switch ropes and chains, and other supplies furnished employees whose wages are charged to accounts, "Yardmasters and their Clerks," "Yard Conductors and Brakemen," and "Yard Switch and Signal Tenders;" payments for lighting yards, fuel and supplies for heating and lighting yard interlocking or other signal towers, and switch tenders' houses; also other similar items.

YARD ENGINEMEN.

This account includes pay of engineers and firemen engaged in passenger and freight, yard and terminal switching and transfer service.

ENGINEHOUSE EXPENSES—YARD.

This account includes pay of, and cost of supplies furnished to, callers, watchmen, and other employees engaged in wiping, cleaning, firing up, dumping, boiler washing, cleaning fire boxes, watching, and dispatching locomotives; and of other enginehouse employees, such as tool checkers, enginehouse cleaners, cinder pit cleaners, clinker dumpers, truck packers, turntable operators, sand dryers, inspectors of smokestacks and ash pans, when engaged in caring for locomotives in yard or terminal service; also a proportion of wages paid enginehouse foremen and their clerks.

Some of the more important items chargeable to this account are: Boiled oil, lampblack, rags, waste, lye, cleaning and polishing compounds, tools for truck packers and hostlers, signal lights on turntables and transfer tables at enginehouses, expenses of operation of such tables by power; heating and lighting enginehouses and offices in them; oil for lubricating turntables; shovels, wheelbarrows, and other tools for cleaning around enginehouses and handling cinders; rent of cinder cars used at cinder pits; hose and water for cinder pits and for washing out boilers, cupboards in enginehouses, mechanical blowers and fire lighters for starting locomotive fires.

NOTE.—When enginehouse expenses are incurred jointly for yard and road locomotives they should be apportioned on basis of number of locomotives of each class handled.

FUEL FOR YARD LOCOMOTIVES.

This account includes cost at point of issue of coal, coke, oil, wood, and other fuel issued to yard locomotives. It includes cost of loading into tenders, proportion of pay of fuel agents and clerks engaged in accounting for fuel at fuel stations, and cost of wheelbarrows, shovels, scoops, picks, and other tools used thereat.

NOTE.—Repairs and renewals of coal chutes, buggies, air hoists, pockets, screens, etc., should be charged to account "Buildings, Fixtures, and Grounds."

WATER FOR YARD LOCOMOTIVES.

This account includes the cost of water furnished yard locomotives, including the cost of labor and material consumed in operating, heating, and lighting water stations; gasoline, oil, waste, gasoline-engine batteries, thaw-out hose, rubber packing, siphons for water cars and locomotives, iron barrels for storing gasoline, stoves, stove furniture, coal, chemicals, and other compounds injected into locomotive boilers to decrease scale formations on boiler tubes; operating water purifying plants, tools, and other supplies (when not chargeable to account "Roadway Tools and Supplies"); also such items as breaking ice in water tanks, thawing out tank spouts and water cars, keeping fires in tanks and water cars to prevent freezing, shoveling snow in locomotive tenders, temporary connections between water cars and locomotive tenders; also amounts paid for water furnished for locomotives, including rent of ponds, lakes, sluices, or other sources of water supply for this purpose, and right of way for pipe lines.

NOTE.—The apportionment of water as between yard and road locomotives should be on the basis of the relative number of tender tanks taken.

LUBRICANTS FOR YARD LOCOMOTIVES.

This account includes the cost of valve, engine, and car oil, grease, waste, and compounds for the lubrication of locomotives in yard service.

OTHER SUPPLIES FOR YARD LOCOMOTIVES.

This account includes the cost of headlight and signal oil and wicks used in headlights, signal lights, and enginemen's torches; supplies for electric-light dynamos and carbide for acetylene gas for lights on locomotives in yard service; also the cost of furniture, tools, and other movable articles and supplies required fully to equip yard locomotives for service.

The following are some of the items chargeable to this account, when furnished for use of yard enginemen:

Ash hoes,	Hose (not air brake, air signal, or steam),	Scoops,
Ash-pan rods,	Hose reels,	Shovels,
Axes,	Jacks,	Slash bars,
Bars, buggy,	Jackscrews,	Sledges,
Bell cords,	Lamps (signal only),	Soap.
Boxes (portable),	Lanterns and parts,	Switch chains,
Brooms,	Locks for portable boxes,	Switch ropes,
Brushes,	Matches,	Switch poles,
Buckets,	Metallic packing,	Thaw-out hose,
Chimneys, headlights,	Oilers,	Tool boxes (portable),
Chisels,	Oil cans,	Torches,
Clinker hooks,	Packing hooks,	Torpedoes,
Crowbars,	Packing spoons,	Water buckets,
Files,	Picks,	Water coolers,
Flags,	Pinch bars,	Wrecking frogs,
Grate shakers,	Plugging bars,	Wrenches.
Hammers,	Pokers,	
Handsaws,	Saws,	
Hatchets,		

NOTE.—For cost of sand, see account "Other Supplies for Road Locomotives."

OPERATING JOINT YARDS AND TERMINALS—DR.

This account includes a carrier's proportion of costs incurred to operate joint yards, terminals, and other facilities (except joint tracks) operated by other companies.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of operating joint yards and terminals operated by other companies, but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor and such distribution should be adhered to by the debtor.

OPERATING JOINT YARDS AND TERMINALS—CR.

This account includes the proportion of costs to operate joint yards, terminals, and other facilities (except joint tracks) operated by a carrier, chargeable to other companies.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of operating joint yards and terminals

operated by a carrier, but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

MOTORMEN.

This account includes pay of motormen while engaged in running electric locomotives or cars (except those engaged in work-train service) or while deadheading in connection therewith; also pay and expenses of motormen engaged in piloting electric trains or cars over home lines.

ROAD ENGINEMEN.

This account includes pay of engineers and firemen while engaged in revenue-train service or while deadheading in connection therewith.

NOTE.—Pay of engineers and firemen on locomotives engaged in work-train service should be charged as a part of the work on which engaged.

ENGINEHOUSE EXPENSES—ROAD.

This account includes pay of and supplies furnished to callers, watchmen, and other employees engaged in wiping, cleaning, firing up, dumping, boiler washing, cleaning fire boxes, watching, and dispatching locomotives; and of other enginehouse employees, such as tool checkers, enginehouse cleaners, cinder pit cleaners, clinker dumpers, truck packers, turntable operators, sand dryers, inspectors of smokestacks and ashpans, when engaged in caring for locomotives in road service; also a proportion of wages paid enginehouse foremen and their clerks.

Some of the more important items chargeable to this account are: Boiled oil, lampblack, rags, waste, lye, cleaning and polishing compounds, tools for truck packers and hostlers, signal lights on turntables and transfer tables at enginehouses, expense of operation of such tables by power, heating, and lighting enginehouses and offices in them, oil for lubricating turntables, shovels, wheelbarrows, and other tools for cleaning around enginehouses and handling cinders; rent of cinder cars used at cinder pits; hose and water for cinder pits and for washing out boilers; cupbords in engine-

houses, mechanical blowers and fire lighters for starting locomotive fires.

NOTE A.—When enginehouse expenses are incurred jointly for yard and road locomotives, they should be apportioned on basis of number of locomotives handled.

NOTE B.—Cost of enginehouse expenses on locomotives engaged in work-train service should be charged as a part of the work on which engaged.

FUEL FOR ROAD LOCOMOTIVES.

This account includes cost at point of issue of coal, coke, oil, wood, and other fuel issued to road locomotives. It includes cost of loading into tenders, proportion of pay of fuel agents and clerks engaged in accounting for fuel at fuel stations, and cost of wheelbarrows, shovels, scoops, picks, and other tools used thereat.

NOTE A.—Repairs and renewals of coal chutes, buggies, air hoists, pockets, screens, etc., should be charged to account, "Buildings, Fixtures, and Grounds."

NOTE B.—Cost of fuel issued to locomotives engaged in work-train service should be charged as a part of the work on which engaged.

WATER FOR ROAD LOCOMOTIVES.

This account includes the cost of water furnished road locomotives, including the cost of labor and material consumed in operating, heating, and lighting water stations; gasoline, oil, waste, gasoline-engine batteries, thaw-out hose, rubber packing, siphons for water cars and locomotives, iron barrels for storing gasoline, stoves, stove furniture, coal, chemicals, and other compounds injected into locomotive boilers to decrease scale formations on boiler tubes; operating water-purifying plants, tools, and other supplies (when not chargeable to account "Roadway Tools and Supplies"); also such items as breaking ice in water tanks, thawing out tank spouts and water cars, keeping fires in tanks and water cars to prevent freezing, shoveling snow in locomotive tenders, temporary connections between water cars and locomotive tenders; also amounts paid for water furnished for locomotives, including rent of ponds, lakes, sluices, or other sources of water supply for this purpose, and right of way for pipe lines.

NOTE A.—The apportionment of water as between yard and road locomotives should be on the basis of the relative number of tender tanks taken.

NOTE B.—Cost of water and expenses of water supply for locomotives engaged in work-train service should be charged as a part of the work on which engaged.

LUBRICANTS FOR ROAD LOCOMOTIVES.

This account includes the cost of valve, engine, and car oil, grease, waste, and compounds for the lubrication of locomotives in road service.

NOTE.—Cost of lubricants for locomotives engaged in work-train service should be charged as a part of the work on which engaged.

OTHER SUPPLIES FOR ROAD LOCOMOTIVES.

This account includes the cost of headlight and signal oil and wicks used in headlights, signal lights, and enginemen's torches; supplies for electric light dynamos and carbide for acetylene gas for lights on locomotives in road service; also the cost of furniture, tools, and other movable articles and supplies required fully to equip road locomotives for service; fuel for sand dryers and cost of sand and of loading it at sand pits; wheelbarrows, shovels, and sand screens used in handling sand for road locomotives.

The following are some of the more important items chargeable to this account:

Ash hoes,
Ash-pan rods,
Axes,
Bars, buggy,
Bell cords,
Boxes (portable),
Brooms,
Brushes,
Buckets,
Chimneys (headlight),
Chisels,
Clinker hooks,
Crowbars,
Files,
Flags,
Grate shakers,
Hammers,
Handsaws,
Hatchets,
Hose (not air brake, air signal, or steam),
Hose reels,
Jacks,
Jackscrews,
Lamps (signal only),
Lanterns and parts,
Locks for portable boxes,
Matches,
Metallic packing,
Oilers,
Oil cans,
Packing hooks,
Packing spoons,
Picks,
Pinch bars,
Plugging bars,
Pokers,
Sand,
Saws,
Scoops,
Shovels,
Slash bars,
Sledges,
Soap,
Switch chains,
Switch ropes,
Switch poles,
Thaw-out hose,
Tool boxes (portable),
Torches,
Torpedoes,
Water buckets,
Water coolers,
Wrecking frogs,
Wrenches.

NOTE A.—Cost of other supplies for locomotives engaged in work-train service should be charged as a part of the work on which engaged.

NOTE B.—The cost of sand as between yard and road locomotives being undeterminable, the entire cost of sand issued to all locomotives should be charged to this account.

OPERATING POWER PLANTS.

This account includes:

PAY.—Pay of employees engaged in operating electric power stations and substations, including engine rooms, boiler houses, dynamo or power houses, etc., such as engineers, firemen, electricians, dynamomen, oilers, cleaners, coal passers, and other employees, except those engaged in making repairs and renewals.

FUEL.—All expenditures for coal, oil, or gas used as fuel, or other fuel, including freight or other delivery charges, if any, and labor unloading or stocking.

WATER.—Cost of water used to produce steam, or to operate a water-power plant, including pumping, rent of ponds, streams, and pipe lines.

OTHER SUPPLIES AND EXPENSES.—Cost of lubricants, oil, waste, grease, etc., used on engines, shafting, dynamos, and pumps; also carbon brushes, fuses, lamps, and other supplies, heat, light, and other expenses not elsewhere specified.

PURCHASED POWER.

This account includes all payments for power purchased for the propulsion of electric locomotives, trains, or cars.

ROAD TRAINMEN.

This account includes the pay of train auditors, conductors, baggagemen, brakemen, flagmen, train porters (except on cars used in nonrevenue service), train guards, water carriers, and other trainmen while engaged in revenue train service, or deadheading in connection therewith; also pay of pilots engaged in piloting trains over home lines.

NOTE.—Pay of trainmen engaged in work-train service should be charged as a part of the work on which engaged.

TRAIN SUPPLIES AND EXPENSES.

This account includes:

CLEANING CARS.—Pay of car cleaners; also employees engaged in scrubbing the outside of cars at car-cleaning or station yards; cost of hose for washing cars, steam hose, and fuel for heating water for washing cars, water used for cleaning cars, compressed air for cleaning cushions and car

seats; brooms, brushes, soap, modoc and other liquids, sponges, and all other material for cleaning and disinfecting cars.

HEATING CARS.—Pay of employees engaged in handling coal for heating cars and removing ashes from stoves in cars; stoves and heaters for temporary use in freight cars; cost of hose and loose or movable articles connected with heating plants at stations used for supplying heat to cars; fuel, steam, or other heating material; expenses of boiler plants used for supplying heat to cars at stations and yards.

LIGHTING CARS.—Pay of employees engaged in filling and cleaning lamps for lighting cars; cost of supplying or pumping gas into cars and hose used in connection therewith; gas, electric current, oil, candles, wicks, globes, shades, chimneys, and all other supplies used in lighting cars; supplies and fuel for gas-pumping plants, gas-pump engines, gas pumps, carburetors, and filling cans for carburetors.

LUBRICATING CARS.—Pay of car oilers; also employees engaged in distributing supplies for lubricating cars; cost of tools, such as packing hooks and irons, dope buckets, oil, grease, waste, wool, and other supplies used in lubricating cars.

ICING AND WATERING CARS.—Pay of employees engaged in icing and watering cars; cost of ice, water, and tools, such as buckets, ladders, and hose used in icing and watering cars; also cost of refrigeration when borne by the carrier.

DETOURING TRAINS.—Cost of temporary use of tracks of other companies, including the cost of pilot service, on account of wrecks, washouts, landslides, snow blockades, and other defects of tracks, bridges, or tunnels.

OTHER EXPENSES.—Pay of attendants keeping, and cost of supplies furnished, bunk rooms for engineers, firemen, and trainmen; contributions to Y. M. C. A. and similar organizations, including pay of superintendents and secretaries of reading rooms; cost of oil and wicking for train signal lamps and for lanterns of trainmen (except work trainmen), waste for cleaning lamps and lanterns, and pay of employees engaged exclusively in cleaning, trimming, and filling them; cost of miscellaneous supplies furnished cars for the purpose of protection against accidents and fires; provisions, supplies, or board for passengers, or feed for live stock on snow-bound trains or trains delayed by other causes; cost of bedding for

stock cars, dunnage furnished cars, chains for securing loads, temporary grain doors, temporary lining of freight cars for carrying freight otherwise liable to injury, planking cars for shipments of billets and other material, boards for flooring fruit cars, boards and slats to fit box and stock cars for carrying coal, coke, and other freight; safety chains for holding together twin and triple cars; opening ends of cars for shipment of rails and structural material; transferring passengers, express matter, baggage, mail, and freight on account of defective tracks, bridges, or tunnels; premiums on fidelity bonds of trainmen; cost of apparatus for testing sight and hearing of engineers, firemen, and trainmen; uniforms, uniform trimmings, and badges for trainmen; laundry work for cars; also cost of miscellaneous supplies required fully to equip revenue trains for service.

The following is a list of the more important articles chargeable to this account:

Axes,
Beds, bed linen, and blankets,
Bell cords (renewals),
Brooms,
Brushes,
Bull's-eyes,
Candles,
Chains,
Chimneys,
Cold chisels,
Conductors' punches,
Cuspidors,
Disinfecting machines, portable,
Fire buckets,
Flags,
Fusees,
Grease buckets,
Hammers,
Hatchets,
Ice,
Jacks,
Jackscrews,
Lamp boards,
Lantern fixtures,
Lanterns,
Lumber for dunnage,
Matches,
Medical boxes,
Notices,
Oil cans,
Order hoops,
Packing hooks,
Padlocks and custom locks on cars,
Pails,
Punches,
Saws,
Scoops,
Shovels,
Signal boxes,
Signs on cabooses,
Sledges,
Soap,
Straw and sawdust,
Switch chains,
Switch ropes,
Tin boxes for trainmen,
Torpedoes,
Towels,
Trainmen's lanterns,
Train signal lamps,
Train tool boxes,
Tumblers,
Ventilator and lamp sticks,
Water buckets,
Water coolers,
Wrecking frogs,
Wrenches.

INTERLOCKERS, BLOCK AND OTHER SIGNALS—OPERATION.

This account includes pay of employees engaged in operating signals and interlocking plants (other than those exclusively used for the government of the movement of yard locomotives and trains), such as switch tenders, signalmen (other than telegraph operators), levermen, batterymen, stationary

engineers and firemen operating air compressors used in connection with signals; lampmen, lamp cleaners, and lamplighters; cost of supplies used in operating signals and cost of fuel, water, light, furniture, and supplies for signal offices.

NOTE.—Pay of employees engaged exclusively in operating yard signal and interlocker plants should be charged to account "Yard Switch and Signal Tenders."

CROSSING FLAGMEN AND GATEMEN.

This account includes pay of street and highway crossing gate keepers and flagmen and cost of supplies used by them.

DRAWBRIDGE OPERATION.

This account includes all labor expended in the operation of drawbridges, such as pay of bridge tenders, engineers of stationary engines turning drawbridges, watchmen, etc.; also cost of supplies such as fuel, oil, lanterns, water, waste, boats, stoves, chairs, brooms, pails, etc.

CLEARING WRECKS.

This account includes all expenses of clearing wrecks (except wrecks of work trains, which should be charged to the work on which the train was engaged); cost of material used and labor expended in replacing wrecked equipment upon the tracks, and the attendant expenses of the wrecking trains and wrecking tools used in such work; cost of labor building temporary tracks around wrecks and removing such tracks; payments for reloading or transferring freight, passengers, express, baggage, and mail; provisions or board for men clearing up or watching at wrecks.

TRAIN SERVICE.—Pay of train enginemen, trainmen, and enginehousemen; cost of fuel, stores, and other supplies for train locomotives and cars; cost of oil and wicking used in lanterns of train enginemen and trainmen while such employees and equipment are engaged in clearing wrecks.

NOTE.—The cost of restoring roadbed and tracks to original condition and the cost of repairing and renewing equipment damaged or destroyed in wrecks should be charged to the proper "Maintenance of Way and Structures" and "Maintenance of Equipment" accounts.

TELEGRAPH AND TELEPHONE—OPERATION.

This account includes:

OPERATORS AND MESSENGERS.—Pay of telegraph operators and messengers in telegraph and relay offices other than those

employed in dispatching trains and those located at stations who also perform other station work.

TELEPHONES.—Pay of operators and messengers; cost of chemicals, coppers, zincs, and other supplies for charging telephone batteries; costs incident to the use of telephone cable lines and conduits, and telephone rents and expenses not otherwise provided for.

OTHER EXPENSES.—Pay and expenses of superintendent of telegraph, his clerks and attendants, and incidental office expenses; pay and expenses of telegraph censor; cost of chemicals, coppers, zincs, and other supplies for charging telegraph batteries; rent, fuel, light, furniture, and other supplies for telegraph offices; bicycles for messengers; excess payments to telegraph companies; costs incident to rent of telegraph conduits, telegraph lines, and telegraph poles of other companies.

NOTE.—The salaries and expenses of superintendents and assistant superintendents of telegraph when engaged in both maintaining and operating telegraph and telephone lines should be charged 50 per cent to account "Telegraph and Telephone Lines" and 50 per cent to account "Telegraph and Telephone—Operation."

OPERATING FLOATING EQUIPMENT.

This account includes, when not chargeable to "Outside Operations:"

STEAMBOATS AND TUGBOATS—SUPERINTENDENCE AND MANNING.—Pay of ferry superintendent, his clerks and attendants, ferry station master, ferry agents, passenger and vehicle ticket sellers, and collectors, bridgemen, gatement, cleaners, and storekeepers at ferries, and all employees on ferryboats, steamboats, power launches, steam lighters, and tugboats; proportion of pay of lighter master, his clerks and attendants; premiums on fidelity bonds of such employees.

STEAMBOATS AND TUGBOATS—CHARTERS.—Cost of chartering ferryboats, steamboats, power launches, steam lighters, and tugboats; and payments for towage.

STEAMBOATS AND TUGBOATS—INCIDENTALS.—Cost of ropes, mops, brooms, soap, brushes, dusters, pails, hose, globes, wicks, water, gas, oil, tallow, grease, waste, lamps, flags, ice, planks, axes, shovels, trucks, handspikes, and other supplies and tools for ferryboats, steamboats, power launches, power lighters, and tugboats; pumping out boats laid up; raising

sunken boats; removing ashes from boats; removing ice from around ferry bridge pontoons; transferring passengers in case of accident; inspecting; electric and other lighting on boats and at ferries; expenses for wharfage; payments of custom-house or license fees and for damage to vessels and wharves of others by collision or otherwise; and other expenses of similar nature.

BARGES, CAR FLOATS, AND CANAL BOATS—SUPERINTENDENCE AND MANNING.—Pay of employees on barges, car floats, canal boats, and lighters; and proportion of pay of lighter master, his clerks and attendants.

BARGES, CAR FLOATS, AND CANAL BOATS—CHARTERS.—Cost of chartering barges, car floats, canal boats, and lighters; and payments for lighterage.

BARGES, CAR FLOATS, AND CANAL BOATS—INCIDENTALS.—Cost of ropes, mops, brooms, soap, brushes, pails, hose, globes, wicks, oil, water, and other supplies for barges, car floats, canal boats, and lighters; removing cars or car trucks lost overboard from floats; inspecting; pumping out boats laid up; raising sunken boats; transferring cargoes in case of accident; expenses for wharfage; payments of custom-house and license fees and for damage to vessels and wharves of others by collision or otherwise; and other expenses of similar nature.

The following is a list of the more important articles chargeable to this account:

Axes,	Ice,	Tablecloths,
Bed linen and blankets,	Lamps,	Tableware,
Commissary supplies,	Laundry	Tallow,
Cooking utensils,	Lines,	Trucks,
Flags,	Oil,	Waste,
Grease,	Oilers,	Water,
Handspikes and other tools,	Planks,	Wool,
	Provisions,	Wrenches.
Hatchets,	Shovels,	
Hose for cleaning,	Stores,	

FUEL.—Cost of fuel used on steamboats, power launches, power lighters, ferryboats, and tugboats, including freight charges and expenses of delivering fuel on boats.

ELEVATION AND LONGSHORE LABOR.—Pay of bridgemen at transfer bridges, watchmen, longshoremen, and laborers employed at wharves, piers, and docks in loading and unloading lighterage freight, loading and discharging cargoes, and in operating steam or other power for same; payments for

power (not furnished by the company) used in loading and discharging cargoes; expenses incident to heating and lighting; cost of supplies not chargeable to account "Station Supplies and Expenses" used in connection with operating wharves, piers, and docks, and power and supplies for transfer or float bridges.

The following is a list of the more important articles used at float bridges and piers in connection with the float movement of freight exclusively, and supplies furnished float master's office, chargeable to this account:

Brooms,	Incandescent lights,	Shovels,
Carbons,	Lamps, reflector,	Soap,
Chalk,	Lanterns,	Tacks,
Coal hods,	Marline,	Tallow,
Coal shovels,	Matches,	Torches,
Cold chisels,	Oil,	Towels,
Crowbars,	Oil cans,	Twine,
Gas,	Pails,	Waste,
Hammers,	Pinch bars,	Water,
Hatchets,	Ropes,	Water coolers,
Ice,	Salt,	Wheelbarrows.
Ice tongs,	Scoops,	

NOTE.—Insurance recovered should be credited to this account.

EXPRESS SERVICE.

This account includes, when not chargeable to "Outside Operations:"

DRIVERS AND MESSENGERS.—Pay of express messengers, drivers, and helpers; pay of baggagemasters handling express, and premiums on their fidelity bonds; cost of uniforms, uniform trimmings, and badges for express messengers, drivers, and helpers.

HORSES AND HORSE KEEP.—Pay of stablemen in express service; rent of stables; cost of replacing stock; and feeding and shoeing stock.

WAGONS AND HARNESS.—Cost of repairing and renewing wagons, harness, and automobiles used in express service.

STATIONERY AND PRINTING.

This account includes the cost of stationery, stationery supplies, printing, books, and blank forms used in connection with transportation expenses. (Dictionaries, periodicals, technical books, etc., should be charged to account "Superintendence.")

The following is a list of the more important items chargeable to this account.

Adding machines,
Addressographs and supplies,
Arm rests,
Baggage checks, printed,
Bills of lading,
Binders,
Blank books,
Blank cards,
Blank forms,
Blank paper,
Blank tablets,
Blotters,
Blotting paper,
Blue print paper,
Books for field notes,
Bristol board,
Calculating machines,
Calendars,
Caligraphs,
Carbon paper,
Cardboard,
Cards,
Circulars,
Computing tables,
Copy (impression) books,
Copying brushes,
Copying presses,
Crayons,
Cross-section books,
Cross-section paper,
Cyclostyles,
Dating stamps and ribbons,
Drawing paper,
Delivery tickets,
Duplicators,
Electric pens,
Envelopes,
Erasers, rubber and steel,
Eyelet punches,
Eyelets,
Forms,
Fuel tickets,
Glass pens,
Hektographs,
Indexes,
Ink, for writing and drawing,
Inkstands,
Invoice books,
Legal-cap paper,
Letter paper,
Manifold paper,
Manifold pens,
Mimeographs,
Mucilage,
Mucilage brushes,
Neostyles,
Note paper,
Notices,
Numbering stamps,
Oil paper,
Orders,
Paper,
Paper baskets,
Paper clips,
Paper cutters,
Paper fasteners,
Paper files,
Paper weights,
Papyrographs,
Parchment paper,
Pencils, for writing and drawing,
Pencil sharpeners,
Penholders,
Penracks,
Pens, for writing and drawing,
Pins,
Postage,
Printed cards,
Printed tablets,
Profile books, and paper,
Punches (not conductors' or baggagemen's),
Rubber bands,
Rubber stamps,
Rulers,
Ruling pens,
Scrapbooks,
Sealing wax,
Seals,
Shears,
Shipping tags,
Shorthand notebooks,
Sponges,
Sponge cups,
Stamps, impression,
Stylographs,
Tablets,
Tape,
Telegraph blanks,
Tickets,
Ticket stamps,
Time-tables,
Tissue (impression) paper,
Tracing cloth,
Tracing paper,
Twine,
Typewriters and ribbons,
Wage tables,
Wastebaskets,
Water colors,
Water holders,
Waybills,
Wrapping paper,
Wringers for copying presses.

INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring property or persons against loss, damage, or injury by fire,

accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to "Transportation Expenses."

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Fund" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—Appropriations made by a carrier to its insurance fund through Income Account should be credited directly to its "Insurance Fund" account.

OTHER EXPENSES.

This account includes all expense in connection with transportation not properly chargeable to other "Transportation Expenses" accounts.

LOSS AND DAMAGE—FREIGHT.

This account includes payments for loss, damage, delays, or destruction of freight, locomotives, or cars when waybilled as freight (but not including company's material), parcels, or express intrusted to a carrier for transportation, including live stock received for shipment, and all expenses directly incident thereto; freight in transit lost overboard from lighters (less insurance recovered and net amount received from sale of unclaimed and damaged freight); cost of repacking and boxing damaged merchandise and other property; pay and expenses of employees or others engaged as adjusters and in detecting thieves; and services and expenses of employees or others while engaged as witnesses in law suits in connection with loss and damage cases.

NOTE.—Expenses, not otherwise provided for, in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

LOSS AND DAMAGE—BAGGAGE.

This account includes payments for loss, damage, or destruction of baggage and other personal property, including clothing carried as baggage, damage to clothing worn by persons not in accident; and all expenses directly incident thereto, including services and expenses of employees or others while engaged as witnesses in law suits in connection with cases

involving loss or damage to baggage, less insurance recovered and net amount received from sale of unclaimed and damaged baggage.

NOTE.—Expenses, not otherwise provided for, in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of the final judgments, including plaintiffs' court costs, should be charged to this account.

DAMAGE TO PROPERTY.

This account includes payments for damages to or destruction of crops, buildings, lands, fences, vehicles, or any other property (except freight and baggage intrusted for transportation and except also stock as provided for under account "Damage to Stock on Right of Way"), whether occasioned by fire, collision, or otherwise, less insurance recovered. Payments for damages to locomotives or cars and the property therein of another company having trackage rights caused by collision of trains; and cost of repairing damage to another railway company's roadbed, track, or equipment, caused by collisions at grade crossings; detecting thieves, detaining vessels at drawbridges and payment of fines and costs on account of blocking street crossings; also pay and expenses of employees and other witnesses in suits.

NOTE A.—Expenses, not otherwise provided for, in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claim adjusters, clerks, and others, whose pay can not be actually allocated to any case, should be divided equally between personal injury and other claims over which they have jurisdiction.

DAMAGE TO STOCK ON RIGHT OF WAY.

This account includes payments for cattle and other live stock killed or injured while crossing or trespassing on the right of way; cost of removing and burying same; pay and expenses of stock claim agents; pay and expenses of employees and other witnesses in suits.

NOTE A.—Expenses, not otherwise provided for, in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claim adjusters, clerks, and others, whose pay can not be actually allocated to any case should be divided equally between personal injury and other claims over which they have jurisdiction.

INJURIES TO PERSONS.

This account includes all expenses incident to injuries to persons when caused directly in connection with transportation; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway and carriage fares for conveying injured persons and attendants; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—Expenses not otherwise provided for in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—When contributions are made to hospitals, the total thereof should be distributed to the several "Injuries to Persons" accounts as follows: 25 per cent to "Maintenance of Way and Structures," 25 per cent to "Maintenance of Equipment," and 50 per cent to "Transportation Expenses."

NOTE C.—The pay and expenses of claim adjusters, clerks, and others whose pay can not be actually allocated to any case should be divided equally between personal injury and other claims over which they have jurisdiction.

OPERATING JOINT TRACKS—DR.

This account includes a carrier's proportion of transportation expenses in the use of joint tracks operated by other companies.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of operating joint tracks operated by other companies but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

OPERATING JOINT TRACKS—CR.

This account includes the proportion of transportation expenses for the use of joint tracks operated by a carrier chargeable to other companies.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of operating joint tracks operated by

a carrier but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

V. GENERAL EXPENSES.

SALARIES AND EXPENSES OF GENERAL OFFICERS.

This account includes:

SALARIES.—Pay of chairman of board, president, vice-president, assistant to the president, assistant to vice-president, treasurer, assistant treasurer, local treasurer, assistant to the treasurer, secretary, assistant secretaries, treasurers and secretaries of branch lines, registrar of stock, registrar of bonds, transfer agent, comptroller, assistant comptroller, assistant to the comptroller, general auditor, auditor, assistant auditor, and all subordinate officers of the accounting department, freight claim agent, assistant freight claim agent, general accountant, real estate agent, assistant real estate agent, and tax commissioner; and all other general officers not otherwise provided for; salaries and fees of receivers.

EXPENSES.—This account includes traveling and other expenses of officers named above, and supplies for special cars while used by them, and cost of running special trains for them; membership fees of general officers in railway and other associations.

NOTE A.—When an officer's duties are restricted to an individual department, his salary and expenses should be charged to the individual department under account "Superintendence" or account "Law Expenses."

NOTE B.—When officers and others, above enumerated, have supervision over other departments also, their salaries and expenses should be apportioned equally between the departments over which they have jurisdiction.

NOTE C.—The pay and expenses of purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks should be charged to "Material" account through clearing account "Store Expenses."

SALARIES AND EXPENSES OF CLERKS AND ATTENDANTS.

This account includes:

CLERKS.—Pay of chief accountants, chief and other clerks of the officers specified in account "Salaries and Expenses of

General Officers," cashiers, paymasters and their clerks, traveling auditors, traveling accountants, special agents, inspectors and route agents of the accounting department, and postmaster, mail clerks, and assistants in general office.

ATTENDANTS.—Pay of superintendent and assistant superintendent of general office building, bank messengers, ushers in general offices, pumpmen, watchmen, messengers, service-wagon drivers, stablemen, janitors, cleaners, elevator conductors, engineers and firemen of stationary engines, telephone operators and other employees in connection with general offices not provided for elsewhere; also pay of porters, cooks, etc., in general office buildings and on special cars while in use by general officers and general office employees.

EXPENSES.—This account includes traveling and other expenses of employees named above and supplies for special cars while used by them; also cost of running special trains for them.

GENERAL OFFICE SUPPLIES AND EXPENSES.

This account includes rent, repairs of rented buildings and fixtures therein, alterations of partitions and fixtures; furniture, and all expenses and supplies incident to the heating, lighting, and care of general offices; cost of service automobiles, wagons, and harness, and expenses of repairing; cost of horses and horse keep, and of atlases, directories, and other books of reference for general office use; telephone service, express charges, telegraph and cable tolls; payments for local messenger service, subscriptions for newspapers and periodicals; premiums on fidelity bonds of general office employees.

LAW EXPENSES.

This account includes pay and expenses of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, printing briefs, legal forms, testimony, reports, etc.; fees and retainers for service of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees, notarial fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere.

INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies, for insuring property or persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to "General Expenses."

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Fund" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—Appropriations made by a carrier to its insurance fund through Income Account should be credited directly to its "Insurance Fund" account.

RELIEF DEPARTMENT EXPENSES.

This account includes all salaries and expenses incurred by a carrier company in connection with operating relief departments; also contributions made by a carrier to such department.

PENSIONS.

This account includes all pensions paid to retired employees and expenses in connection therewith.

STATIONERY AND PRINTING.

This account includes cost of printing annual reports, blank books, blank forms, contracts, leases, bonds, stock certificates, passes; also postage, paper, stationery, and stationery supplies used only in general offices and not chargeable to other accounts. It includes cost of all stationery and printing of the law department, except cost of printing briefs, legal forms, testimony, reports, etc.

The following is a list of the more important items chargeable to this account:

Adding machines,
Addressographs and supplies,
Arm rests,
Binders,
Blank books,
Blank cards,
Blank forms,
Blank paper,
Blank tablets,
Blotters,
Blotting paper,
Blue print paper,
Bristol board,
Calculating machines,
Calendars,
Caligraphs,
Carbon paper,
Cardboard,
Cards,
Circulars,
Computing tables,
Copy (impression) books,
Copying brushes,
Copying presses,
Crayons,
Cyclostyles,
Dating stamps and ribbons,
Drawing paper,
Duplicators,
Electric pens,
Envelopes,
Erasers, rubber and steel,
Eyelet punches,
Eyelets,
Forms,
Glass pens,
Hektographs,
Indexes,
Ink, for writing and drawing,
Inkstands,
Invoice books,
Legal-cap paper,
Letter paper,
Manifold paper,
Manifold pens,
Mimeographs,
Mucilage,
Mucilage brushes,
Neostyles,
Note paper,
Notices,
Numbering stamps,
Oil paper,
Orders,
Paper,
Paper baskets,
Paper clips,
Paper cutters,
Paper fasteners,
Paper files,
Paper weights,
Papyrographs,
Parchment paper,
Pencils, for writing and drawing,
Pencil sharpeners,
Penholders,
Penracks,
Pens, for writing and drawing,
Pins,
Postage,
Printed cards,
Printed tablets,
Punches (not conductors' or baggagemen's),
Rubber bands,
Rubber stamps,
Rulers,
Ruling pens,
Scrapbooks,
Sealing wax,
Seals,
Shears,
Shipping tags,
Shorthand notebooks,
Sponge cups,
Sponges,
Stamps, impression,
Stylographs,
Tablets,
Tape,
Telegraph blanks,
Tissue (impression) paper,
Tracing cloth,
Tracing paper,
Twine,
Typewriters and ribbons.
Wage tables,
Wastebaskets,
Water colors,
Water holders,
Wrapping paper,
Wringers for copying presses.

OTHER EXPENSES.

This account includes incidental expenses only—that is, such expenses in connection with "General Expenses" as are not properly chargeable to any of the foregoing accounts; cost of publishing notices of stockholders' meetings, of election of directors, annual reports in newspapers, of dividends declared, and of other corporate and financial notices of a general character; fees and expenses paid to directors; also contribution to funds on account of catastrophes, epidemics, etc.

GENERAL ADMINISTRATION JOINT TRACKS, YARDS, AND TERMINALS—DR.

This account includes a carrier's proportion of "General Expenses" incident to maintaining and operating joint tracks, yards, terminals, and other facilities used jointly, operated by other companies.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of general administration of joint tracks, yards, and terminals administered by other companies but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

GENERAL ADMINISTRATION JOINT TRACKS, YARDS, AND TERMINALS—CR.

This account includes the proportion of "General Expenses" incident to maintaining and operating joint tracks, yards, terminals, and other facilities used jointly, operated by a carrier, chargeable to other companies.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of general administration of joint tracks, yards, and terminals administered by a carrier but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

A true copy:

EDW. A. MOSELEY,
Secretary.

[L. S.]

*

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THIRD REVISED ISSUE.

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